



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

December 16, 2008

Mr. Daniel C. S. Ng  
President and CEO  
China Digital Media Corporation  
2505-06, 25/F, Stelux House,  
698 Prince Edward Road East  
Kowloon, Hong Kong

**Re: China Digital Media Corporation  
Item 4.01 Form 8-K  
Filed December 2, 2008  
File No. 0-30212**

Dear Mr. Ng:

We have completed our review of your Form 8-K and related filing and do not, at this time, have any further comments.

Sincerely,

Robert S. Littlepage  
Accountant Branch Chief