



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 25, 2008

Mr. Stephen Kempenich
Chief Executive Officer
Purchase Point Corporation
6950 Central Highway
Fairfield, New Jersey 08109

Re: Purchase Point Media Corporation
Preliminary Information Statement on Form Pre14C
File No. 0-25385

Dear Mr. Kempenich:

We have completed our review of your Form Pre14C and do not, at this time, have any further comments.

Sincerely,

Michele M. Anderson
Legal Branch Chief