



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

November 22, 2006

Via Facsimile

Haig S. Bagerdjian  
President and Chief Executive Officer  
Point.360  
2777 North Ontario Street  
Burbank, CA 91504

**RE: Point.360**  
**Form 10-K: For the Year Ended December 31, 2005**  
**File Number: 000-21917**

Dear Mr. Bagerdjian:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Alan R. Steel, Executive Vice President, Finance and Administration, and  
Chief Financial Officer