



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

April 14, 2009

Mr. Boris Rubizhevsky
President and Chief Executive Officer
Paradise Music & Entertainment, Inc.
1365 N. Courtenay Parkway, Suite A
Merritt Island, FL 32953

Re: Paradise Music & Entertainment, Inc.
Item 4.01 Form 8-K/A
Filed April 13, 2009
File No. 1-12635

Dear Mr. Rubizhevsky:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief