



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

DIVISION OF
CORPORATION FINANCE

August 23, 2010

Mr. Hongwei Liu
Chief Financial Officer
China New Media Corp.
Dalian Vastitude Media Group
8th Floor, Golden Name Commercial Tower
68 Renmin Road
Zhongshan District, Dalian
P.R. China

Re: China New Media Corp.
Form 10-K for the Year Ended May 31, 2009
Filed September 14, 2009
File No. 0-53027

Dear Mr. Liu:

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

Sincerely,

Larry Spigel
Assistant Director

cc. Ms. Jie Xiu, Esq (Troutman Sanders LLP) via FAX (212) 704-5904