



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 29, 2008

Mr. Cheung Ming  
President  
Studio II Productions, Inc.  
Unit 1306, 13/F, Tower 2, Ever Gain Plaza  
No. 88 Container Port Road  
Kwai Chung, N.T. Hong Kong

**Re: Studio II Productions, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**Form 10-K for the Transition Period Ended March 31, 2008**  
**Filed February 15, 2008 and May 15, 2008**  
**File No. 0-50000**

Dear Mr. Cheung Ming:

We have completed our review of your Forms 10-KSB and 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Accounting Branch Chief