

Mail Stop 3561

April 19, 2010

Via Fax & U.S. Mail

Mr. Daniel F. Medina
President
Medina International Holdings, Inc.
255 S. Leland Way
San Bernardino, CA 92408

**Re: Medina International Holding
Form 10-K for the year ended April 30, 2009
Filed October 22, 2009
File No. 0-27211**

**Form 10-KSB for the year ended April 30, 2008
Filed August 22, 2008
File No. 0-27211**

Dear Mr. Medina:

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

Sincerely,

Linda Cvrkel
Branch Chief