

August 16, 2006

Mail Stop 3561

Via US Mail and Facsimile

Mr. Gordon Scott Venters
President, Chief Executive Officer and Acting Chief Financial Officer
530 North Federal Highway
Fort Lauderdale, Florida 33301

Re: Magic Media Networks, Inc.
Form 10-KSB for the year ended October 31, 2005
Form 10-QSB for the quarter ended January 31, 2006
Commission file #: 000-30800

Dear Mr. Venters:

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

Sincerely,

Linda Cvrkel
Branch Chief