

Mail Stop 3720

June 14, 2007

Via U.S. Mail

Mahesh Jayanarayan  
Chief Executive Officer  
New Medium Enterprises, Inc.  
195 The Vale  
London W3 7QS  
United Kingdom

**Re: New Medium Enterprises, Inc.  
Form 10-KSB for Fiscal Year Ended June 30, 2006  
Filed October 13, 2006  
File No. 000-32779**

Dear Mr. Jayanarayan:

We issued comments to you on the above captioned filing on March 27, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by June 28, 2007 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by June 28, 2007, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You will find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mr. Jayanarayan, Chief Executive Officer  
New Medium Enterprises, Inc.  
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Please contact Andrew Mew, Senior Staff Accountant, at 202-551-3377 or Robert S. Littlepage, Jr., Accounting Branch Chief, at 202-551-3361 if you have any questions.

Sincerely,

Larry Spirgel  
Assistant Director