



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

September 23, 2008

Via U.S. Mail and Fax

Mr. Kevin W. Mischnick, Vice President and Chief Financial Officer
Matinee Media Corp.
2801 Via Fortuna, Suite 675
Austin, Texas 78746

**RE: Matinee Media Corp.
Form 10-KSB/A for the year December 31, 2007
Filed on September 19, 2008
File no. 333-81194**

Dear Mr. Mischnick:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French
Accountant Branch Chief