

Mail Stop 4561

April 4, 2006

George Lichter
Chief Executive Officer
InfoSearch Media, Inc.
4086 Del Rey Avenue
Marina Del Rey, CA 90292

**Re: InfoSearch Media, Inc.
Amendment No. 2 to Form SB-2
Filed on March 23, 2006
File No. 333-126654**

Dear Mr. Lichter:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We reissue comment 2 in part. We note the supporting documentation you provided in response to comments 7, 32, 33, 44, 48, and the last three bullets of comment 4 was unmarked. Please provide us with supporting documentation for these comments that is clearly marked to indicate the exact location within the document of the information that you believe is supportive of your assertions or strike these assertions from the prospectus.

Revenues, page 18

2. Please revise to briefly discuss the reasons for growth of ArticleInsider and the increased sales and licenses of ContentLogic.

Cost of Revenues and Gross Profit, page 18

3. In the first three paragraphs on page 19, you provide a slightly different reason for the change in gross profits and gross margins in each paragraph. Please advise us why your explanation for the change in your gross profits and gross margins are not exactly the same and revise to consolidate the repetitive disclosure in the three paragraphs. Also, please separately quantify the increase in gross profit and gross margin attributed to each cause you cite.
4. In the first paragraph on page 19, you state that the “increase for the year ended December 31, 2005 over the year ended December 31, 2004 in the gross profit is mainly due to the increased emphasis on content sales through the ContentLogic program, the development of the affiliate network, lower costs of content development, introduction of revenue streams from new products and a change in accounting policy.” Please revise to discuss in more detail how you lowered costs as a result of the development of the affiliate network.
5. In the first paragraph on page 19, you state that “with sales of ContentLogic, we receive more gross margin profit upon delivery and acceptance than in the licensing model, where the payments are stretched out over the period of the license.” Please advise us how you increased your margins by recognizing the ContentLogic revenue and expense upon delivery, as opposed to recognizing the license revenue and expenses over a longer period of time, or revise as necessary.

Liquidity and Capital Resources, page 20

6. Please revise your discussion to describe the underlying drivers impacting the changes for all of the noted balance sheet balances. Simply identifying the percent or dollar changes does not provide a sufficient basis to analyze your liquidity and capital resources.

Business

ArticleInsider, page 21

7. Please revise to describe the affiliate program in more detail. Currently, it is not clear how this program supplements the traffic received on the ArticleInsider website. Also, discuss how the affiliate program increased revenues and gross profit in 2005, as stated in your MD&A section.

Executive Compensation, page 31

8. Please provide a footnote to the summary compensation table to disclose the vesting schedule for Mr. Knuettel's restricted stock. Refer to Instruction 1.b to Item 402(b)(2)(iv) of Regulation S-B. Also, please tell us why the number of shares underlying the options granted to Mr. Lazuka in 2004 is less than 600,000 shares disclosed on page 32.
9. Please provide the option grants table required by Item 402(c) of Regulation S-B. We note that the summary compensation table indicates that you granted options to Mr. Knuettel and Mr. Bakst in 2005. Also provide the LTIP Awards table required by Item 402(e) or tell us why it is not applicable to your filing.

Employment Agreements, page 32

10. Please disclose the expiration date of the Lichter Employment Agreement and the Knuettel Employment Agreement. Also, please clarify whether there is any provision to increase or otherwise adjust Mr. Lichter's salary under the terms of his agreement. Finally, please revise the last paragraph in this section to disclose the date of your agreements with Kelly Bakst and David Gagne and clarify whether there are any provisions for bonuses under those agreements. We note that both of them received a bonus in 2005.

2004 Stock Option Plan, page 33

11. On page 39 of Amendment No. 1 to this Form SB-2, you state that as of December 31, 2005 there were 2,937,169 shares issued and outstanding under your 2004 Stock Option Plan. You also note on page 33 of this amendment that as of February 28, 2006 there were still 2,937,169 shares issued and outstanding under your 2004 Stock Option Plan. On page F-16, you note that as of December 31, 2005 there were 3,278,141 options outstanding under the 2004 Stock Option Plan and that none of these options have been exercised. Please advise us how, as of December 31, 2005, there were 2,937,169 shares issued and outstanding under the 2004 Stock Option Plan if none of the options have been exercised or revise as necessary.

Experts, page 40

12. We note that your financial statements for the year ended December 31, 2004 were audited by Sherb & Co., LLP and your financial statements for the year ended December 31, 2005 were audited by Singer Lewak Greenbaum & Goldstein, LLP. Please revise to include the disclosure required by Item 304 of Regulation S-B.

Item 26. Recent Sales of Unregistered Securities, page II-2

13. Please revise the penultimate paragraph to include all of the applicable disclosure required by Item 701 of Regulation S-B. Your disclosure should include, but not be limited to, the exemption from registration and the facts relied upon to make the exemption available and the exercise price at which the options were granted at.
14. We note on page F-16 that as of December 31, 2005 there are 3,278,141 options outstanding under your 2004 Stock Option Plan. Please advise us why it appears you only disclosed 2,014,500 of the options (600,000 and 1,414,500) in this section.
15. Please revise the third to last paragraph of this section to disclose the exemption from registration and the facts relied upon to make the exemption available. Refer to Item 701 of Regulation S-B.

Financial Statements

16. Please update the audit opinions disclosed to include the electronic signatures of your auditors.

Note 8 Stockholders' Deficit

17. We note the issuance of 150,000 options with a strike price of \$3.25 is not included in the table for options as outstanding or exercised. Please tell us why the options are not included within the table on page F-16.

Item 27. Exhibit Index, page II-5

18. You list Exhibit 23.1 as the Consent of Sherb & Co., LLP. We note that Exhibit 23.1 filed on EDGAR with this amendment is the consent of Singer Lewak Greenbaum & Goldstein, LLP. Please revise the Exhibit Index to include the consents of both Sherb & Co., LLP and Singer Lewak Greenbaum & Goldstein, LLP. Also, please provide us with an updated consent from Sherb & Co., LLP.

Exhibits

19. Please file all exhibits as promptly as possible. We will review the exhibits prior to granting effectiveness of the registration statement, and may have further comments upon our review.

George Lichter
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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

You may contact Jamie Webster, Accountant, at (202) 551-3446 or Dan Gordon, Accounting Branch Chief, at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters. Please contact David Roberts, Staff Attorney, at (202) 551-3856 or the undersigned at (202) 551-3780 with any other questions.

Sincerely,

Karen J. Garnett
Assistant Director

cc: Christopher Dillon, Esq. (*via facsimile*)