

Mail Stop 3561

September 8, 2008

Mr. Ken Ng, President  
Asia Interactive Media, Inc.  
Level 30, Bank of China Tower  
1 Garden Road,  
Central Hong Kong, China

**Re: Asia Interactive Media, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
File No. 000-49768**

Dear Mr. Thompson:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services