

Securities and Exchange Commission  
Mail Stop 3720  
CF/AD11  
100 F St. NE  
Washington, DC 20549-3561

March 5, 2007

Ms. Laura Betterly  
Chief Executive Officer  
In Touch Media Group, Inc.  
205 South Myrtle Avenue  
Clearwater, Florida 33756

**Re: In Touch Media Group, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed on March 31, 2006**

**Form 10-QSB for Fiscal Quarter Ended September 30, 2006**  
**File No. 0-50022**

Dear Ms. Betterly:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Division of Corporation Finance  
AD11  
100 F Street, N.E., Mail Stop 3561  
Washington, D.C. 20549-3561**



**TELECOPIER COVER SHEET**

**DATE:** March 5, 2007

**TO: RECIPIENT'S NAME:** Ms. Laura Betterly  
Chief Executive Officer  
In Touch Media Group, Inc.

**FAX NUMBER:** 727-465-0936

**TELEPHONE NUMBER:**  
**REGISTRANT:** In Touch Media Group, Inc.

**FROM:**

**SENDER'S NAME:** Joseph M. Kempf

**DIRECT DIAL NUMBER:** 202-551-3352

**FACSIMILE NUMBER:** 202-772-9205

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