

Mail Stop 3561

February 1, 2007

Mr. Con Unerkov
Chief Executive Officer
China Media Group Corporation
9901 I.H. 10 West, Suite 800
San Antonio, TX 78230

**Re: China Media Group Corporation
Form 10-KSB for the Fiscal Year Ended December 31, 2005
File No. 000-50431**

Dear Mr. Unerkov:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth Companies