



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

March 26, 2008

Via U.S. Mail

Mr. Con Unerkov
President
China Media Group Corporation
Room 1403, 14/F., Wan Chai Commercial Center
194-204 Johnston Road
Wan Chai
Hong Kong

**Re: China Media Group Corporation
Item 4.01 Form 8-K
Filed February 29, 2008
File No. 000-50431**

Dear Mr. Unerkov:

We have completed our review of your Item 4.01 Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director