



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 25, 2008

Mr. Con Unerko
President and
Chief Executive Officer
China Media Group Corporation
1403 Wan Chai Commercial Center
194-204 Johnston Road
Wanchai, Hong Kong

Re: China Media Group Corporation
Form 10-KSB for the year ended December 31, 2007
Filed April 14, 2008
File No. 0-50431

Dear Mr. Unerko:

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 Spiegel
Assistant Director