



DIVISION OF  
CORPORATION FINANCE

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

April 22, 2011

Mr. Thomas E. Mills  
President and Chief Executive Officer  
AMP Productions, Ltd.  
1440-3044 Bloor Street West  
Toronto, Ontario  
Canada M8X 2Y8

**Re: AMP Productions, Ltd.  
Form 10-K for the Year Ended March 31, 2010  
Form 10-Q for the Quarterly Period Ended September 30, 2010  
File No. 000-51824**

Dear Mr. Mills:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief