



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 18, 2007

**Via U.S. Mail and Fax (866) 350-7932**

Mr. Lewis Jaffe  
President and Chief Executive Officer  
Oxford Media, Inc.  
One Technology Drive, Building H  
Irvine, CA 92618

**RE: Oxford Media, Inc.  
Form 10KSB for the year ended December 31, 2006  
Filed April 17, 2007**

**Form 10-QSB for the period ended March 31, 2007  
Filed May 21, 2007  
File No. 0-51125**

Dear Mr. Jaffe:

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