



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 7, 2009

Mr. Zhi Jian Zeng  
Chief Executive Officer  
Asian Trends Media Holdings, Inc.  
Suite 1902, 19<sup>th</sup> Floor, Tower II, Kodak House  
Quarry Bay, Hong Kong

**Re: Asian Trends Media Holdings, Inc.  
Item 4.01 Form 8-K  
Filed March 16, 2009  
File No. 0-52020**

Dear Mr. Zhi Jian Zeng:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant