



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2013

Via E-mail

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

**Re: Asian Trends Media Holdings, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed March 20, 2013  
File No. 000-52020**

Dear Mr. Zeng:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director