



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 16, 2007

Via U.S. Mail and Fax (407) 971-8468

Iurie Bordian
President
Emerging Media Holdings, Inc.
1809 East Broadway Street
Suite 175
Oviedo, FL 32765

**RE: Emerging Media Holdings, Inc.
Form 10-SB (Amendment No. 4)
Filed May 15, 2007**

File No. 0-52408

Dear Mr. Bordian:

We have completed our review of your Form 10-SB and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director