



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 6, 2009

Mr. Richard Mozer  
Devine Entertainment Corporation  
Suite 504, 2 Berkeley Street,  
Toronto, Ontario, Canada, M5A 2W3

**Re: Devine Entertainment Corporation  
Form 10-KSB for the year ended December 31, 2007  
File No. 000-51168**

Dear Mr. Mozer:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief