



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 1, 2008

Mr. AJ Vesak
Chief Financial Officer
American Media Systems Co.
5190 Neil Road, Suite 430
Reno, Nevada 89502

**Re: American Media Systems Co.
Form 10-KSB for the Year Ended December 31, 2007
Form 10-KSB/A filed on Sept. 25, 2008 for the Year Ended December
31, 2007
Form 10-QSB for the period ended March 31, 2008
File No. 000-51568**

Dear Mr. Vesak:

We have completed our review of your Form 10-KSB and related filings, including your recently filed Form 10-KSB/A, and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief