



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 12, 2009

Via U.S. Mail and Facsimile

Avery Pack  
Chief Executive Officer  
Amalgamated Pictures Corp.  
35 JA Ely Blvd.  
Dania Beach, FL 33004

RE: Amalgamated Pictures Corp.  
Form 10-K for the fiscal year ended December 31, 2008  
Form 10-Q for the quarterly period ended March 31, 2009

**File No. 000-51871**

Dear Mr. Pack:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Avery Pack, Chief Executive Officer  
(305) 428-2546

Avery Pack  
Amalgamated Pictures Corp.  
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