



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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