

**Shine Media Acquisition Corp.
Level 29, Central Plaza
381 Huai Hai Zong Road
Shanghai, 200020, China**

December 16, 2008

Via Fax and Edgar

Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549
Attention: Jay Williamson, Esq.

Re: Shine Media Acquisition Corp.
SEC File No: 333-151842

Ladies and Gentlemen:

In connection with the Registration Statement on Form S-4 (File No. 333-151842) of Shine Media Acquisition Corp. (the "Company"), the undersigned hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of the effective date of said Registration Statement to 4:50 p.m. on December 16, 2008, or as soon thereafter as practicable.

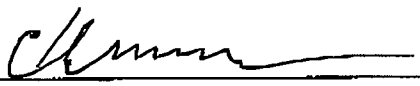
In connection with the Registration Statement, the Company acknowledges that:

(1) Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

(2) The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

(3) The Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities law of the United States.

SHINE MEDIA ACQUISITION CORP.

By: 
David Y. Chen,
President and Chief Executive Officer