



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 11, 2008

VIA US MAIL AND FAX (305) 751-5259

Mr. James Ennis
Chief Financial Officer
CMG Holdings, Inc.
5601 Biscayne Boulevard
Miami, FL 33137

**Re: CMG Holdings, Inc. (formerly Pebble Beach Enterprises, Inc.)
Form 10-KSB for the Fiscal Year Ended December 31, 2007, as amended
File No. 0-51770**

Dear Mr. Ennis:

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

Sincerely,

Kyle Moffatt
Accountant Branch Chief