

Mail Stop 3010

June 4, 2009

VIA USMAIL and FAX (914) 470 - 1407

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

**Re: CMG Holdings, Inc.  
Form 10-K for the year ended December 31, 2008  
Form 10-Q for the quarter ended March 31, 2009  
Filed on April 15, 2009 and May 20, 2009  
File No. 000-51770**

Dear Mr. James J. Ennis:

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

Sincerely,

Yolanda Crittendon  
Staff Accountant