

Mail Stop 3561

February 23, 2009

Mr. Yingsheng Li  
President  
China Marketing Media Holdings, Inc.  
RMA 901  
KunTai International Mansion  
No. 12 Chaowai Street  
Beijing, 100020, China

**Re: China Marketing Media Holdings, Inc.  
Amendment No. 8 to Form 10  
Filed February 10, 2009  
Form 10-K/A for fiscal year ended December 31, 2007  
Filed February 9, 2009  
Preliminary Proxy Statement on Schedule 14C  
Filed February 14, 2007  
File No. 0-51806**

Dear Mr. Li:

We have completed our review of your filing and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Louis A. Bevilacqua  
Pillsbury Winthrop Shaw Pittman LLP  
Via facsimile