



DIVISION OF  
CORPORATION FINANCE

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

February 21, 2012

Via E-mail

Francis Chiew  
Chief Executive Officer  
I-Level Media Group Incorporated  
306-1110 Hamilton Street  
Vancouver, British Columbia V6B 2S2

**Re: I-Level Media Group Incorporated**  
**Preliminary Information Statement on Schedule 14C**  
**Filed August 3, 2011**  
**File No. 000-52069**

Dear Mr. Chiew:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director

cc: Via E-mail  
Daniel D. Dex, Esq.  
McMillan LLP