



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 26, 2009

Mr. Yan Zhuang
Chief Executive Officer
K's Media
8/F GongJieDaSha, Ji 2, GongTi Road East
ChaoYang District, Beijing, China 100027

Re: K's Media
Item 4.01 Form 8-K /A
Filed: February 23, 2009
File No. 0-52760

Dear Mr. Zhuang:

We have completed our review of your Form 8-K/A and related filing and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director