



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 15, 2009

Mr. Yan Zhuang
Chief Executive Officer
K's Media
10/F Building A, G.T. International Tower
ChaoYang District, Beijing, China, 100020

Re: K's Media
Form 10-K for Fiscal Year Ended April 30, 2008
Filed August 12, 2008

Forms 10-Q for Fiscal Quarter Ended October 31, 2008
File No. 0-52760

Dear Mr. Zhuang:

We issued comments to you on the above captioned filing on March 3, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by April 29, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by April 29, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mr. Yan Zhuang
K's Media
April 15, 2009
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You may contact Joseph M. Kempf, Senior Staff Accountant, at (202) 551-3352 if you have questions.

Sincerely,

Robert S. Littlepage
Accountant Branch Chief