

Via Mail and Fax

June 17, 2009

Alan R. Steel
Executive Vice President and Chief Financial Officer
Point.360
2777 North Ontario Street
Burbank, CA 91504

RE: Point.360
File Number: 001-33468
Form 10-K: For the Year Ended June 30, 2008

Dear Mr. Steel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief