



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

July 10, 2008

Mail Stop 3628

Via U.S. mail

Ms. Tiffany Walsh
c/o 11 Thornhill Drive, Suite 216
Dartmouth, Nova Scotia
Canada B3B 1R9

**Re: Buzz Media Ltd.
Schedule 14F-1
Filed July 3, 2008**

File No. 005-84083

Dear Ms. Walsh:

We have the following comments on the above referenced filing. Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call me at the telephone number listed at the end of this letter.

1. Revise your Schedule 14F-1 to include the information required by Item 6(a) of Schedule 14A by including a reference to the number and class of the company's securities that are outstanding, and the number of votes to which each of the securities is entitled.
2. Revise to include all information required by Item 7 of Schedule 14A and Rule 14f-1. In this regard, provide the information required by Item 7(a) regarding pending legal matters, Item 7(b) regarding board and committee meetings, Item 7(c) regarding corporate governance, and Item 7(d) regarding nominating and audit committees.

Closing Comment

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

* * *

Respond to our comments promptly. Please furnish a response letter, keying your response to our comment letter. You should transmit the letter via EDGAR under the label "CORRESP." In the event that you believe that compliance with any of the above comments is inappropriate; provide a basis for such belief to the staff in the response letter. Please contact me at (202) 551-3267 if you have any questions.

Sincerely,

Julia E. Griffith
Special Counsel
Office of Mergers and
Acquisitions