



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

March 15, 2010

Gregory A. Bloom
President, Chief Executive Officer and Chief Financial Officer
Imagine Media, Ltd.
1155 Sherman Street, Suite 307
Denver, CO 80203

Re: Imagine Media, Ltd.
Form 10-K for the fiscal year ended December 31, 2008
Filed April 15, 2009
File No. 000-53316

Dear Mr. Bloom:

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

Sincerely,

Julie F. Rizzo
Attorney-Advisor