



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

DIVISION OF
CORPORATION FINANCE

April 1, 2011

Via Email
Marcus Frasier
Chief Executive Officer
Idle Media, Inc.
216 Centre Avenue
Leesport, PA 19533

**Re: Idle Media, Inc.
Item 4.02 Form 8-K
Filed February 28, 2011
File No. 333-156069**

Dear Mr. Frasier:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief