



DIVISION OF
CORPORATION FINANCE

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

July 1, 2011

Via E-mail

Drew Hall
President
Bassline Productions, Inc.
3319 Reynard Way
San Diego, CA 92103

**Re: Bassline Productions, Inc.
Amendment No. 5 to Registration Statement on Form S-1
Filed June 22, 2011
File No. 333-169790**

Dear Mr. Hall:

We have reviewed your responses to the comments in our letter dated May 4, 2011 and have the following additional comment.

Consent of Independent Registered Public Accounting Firm

1. Please revise the consent of the independent registered public accounting firm to refer to the correct report date (i.e., April 22, 2011) for the report of the independent registered public accounting firm.

You may contact Effie Simpson at (202) 551-3346 or Linda Cvrkel at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3469 with any other questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief