



DIVISION OF
CORPORATION FINANCE

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

December 21, 2010

Mr. Dean Konstantine
President
E-Band Media, Inc.
16459 Pauhaska Place
Apple Valley, California 92307

**Re: E-Band Media, Inc.
Amendment No. 2 to Registration Statement on Form 10
Filed December 3, 2010
File No. 0-54117**

Dear Mr. Konstantine:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: Via Facsimile
Daniel C. Masters, Esq.
(858) 459-1103