



DIVISION OF
CORPORATION FINANCE

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

March 11, 2011

via U.S. mail and facsimile

Mr. Li Jiantao, President
E-Band Media, Inc.
No.5 West Section, Xidajie Street, Xinmi City
Henan Province, P.R. China 452370

**RE: E-Band Media, Inc.
Form 8-K Item 4.01
Filed February 28, 2011
Form 8-K/A Item 4.01
Filed March 4, 2011
File No. 0-54117**

Dear Mr. Li:

We have completed our review of your filing and amendment and have no further comments at this time.

Sincerely,

Jenn Do
Staff Accountant