



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 23, 2017

Andy Z. Fan  
Chief Executive Officer  
ChinAmerica Andy Movie Entertainment Media Co.  
3904 U.S. Highway 301 North  
Ellenton, FL 34222

**Re: ChinAmerica Andy Movie Entertainment Media Co.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed March 30, 2016  
File No. 000-54769**

Dear Mr. Fan:

We issued comments on the above captioned filing on April 20, 2017. On May 8, 2017, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Joshua Shainess, Attorney-Adviser, at (202) 551-7951 or Larry Spigel, Assistant Director, at (202) 551-3810 with any questions.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications