



DIVISION OF  
CORPORATION FINANCE

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

April 17, 2015

Ms. Joelyn Alcantara  
President  
Line Up Advertisement, Inc.  
2108 Santolan St. San Antonio Village,  
Makati City, Philippines

**Re: Line Up Advertisement, Inc.**  
**Form 10-K for Fiscal Year Ended April 30, 2014**  
**Filed July 29, 2014**  
**File No. 333-182566**

Dear Ms Alcantara:

We issued a comment on the above captioned filing on February 25, 2015. On March 27, 2015, we issued a follow-up letter informing you that the comment 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 Christie Wong, Staff Accountant, at (202)551-3684, Robert S. Littlepage, Accountant Branch Chief, at (202)551-3361 or Carlos Pacho, Senior Assistant Chief Accountant, at (202)551-3835 with any questions

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director