



DIVISION OF  
CORPORATION FINANCE

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

June 18, 2012

Via Email

Geoffrey Lee  
Chief Executive Officer  
Soundstorm Digital, Inc.  
Suite 1500-885 West Georgia Street  
Vancouver, British Columbia V6C 3E8

**Re: Soundstorm Digital, Inc.  
Registration Statement on Form S-1  
Filed June 5, 2013  
File No. 333-189112**

Dear Mr. Lee:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. We will not perform a detailed examination of the registration statement and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

Financial Statements

1. Update your financial statements in accordance with Rule 8-08(b) of Regulation S-X.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing a substantive amendment to correct the deficiencies.

If you have any questions regarding this letter, please contact Luna Bloom, Staff Attorney, at (202) 551-3194. If you thereafter require further assistance, you may contact the undersigned at (202) 551-3462.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief – Legal

cc: Via Email  
Randall V. Brumbaugh, Esq