

Mail Stop 4561

December 10, 2009

Mr. Russell Burke
Chief Financial Officer
Mandalay Media, Inc.
2121 Avenue of the Stars, Suite 2550
Los Angeles, CA 90067

Re: Mandalay Media, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
File No. 000-10039

Dear Mr. Burke:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore
Accounting Branch Chief