

Mail Stop 3720

March 29, 2007

Mr. Daniel Ng  
President and CEO  
China Digital Media Corporation  
2505-06, 25/F, Stelux House,  
698 Prince Edward Road East  
Kowloon, Hong Kong

**Re: China Digital Media Corporation  
Form 10-KSB/A for Fiscal Year Ended December 31, 2005  
Filed February 28, 2006**

**Forms 10-QSB for Fiscal Quarter Ended June 30, 2006  
File No. 0-30212**

Dear Mr. Ng:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director