



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

May 14, 2008

Via U.S. Mail

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

**Re: China Digital Media Corporation
Item 4.02 Form 8-K
Filed March 27, 2008
File No. 000-30212**

Dear Mr. Ng:

We have completed our review of your Item 4.02 Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director