Kenneth R. Pinckard Chief Financial Officer Studio One Media, Inc. 7650 E. Evans Rd., Suite C Scottsdale, AZ 85260

Re: Studio One Media, Inc.

File No. 001-10196

Form 10-KSB: For the fiscal year ended June 30, 2008

Form 10-Q: For the quarterly period ended December 31, 2008 Form 10-Q: For the quarterly period ended March 31, 2009

Form 10-K: For the fiscal year ended June 30, 2009

Dear Mr. Pinckard:

We have completed our review of your Form 10-KSB for the fiscal year ended June 30, 2008, Form 10-K for the fiscal year ended June 30, 2009, and your related filings and have no further comments at this time.

Sincerely,

Lyn Shenk Branch Chief