

Mail Stop 3561

February 5, 2010

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