



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 14, 2016

Ms. Grace He  
Vice President of Finance  
You on Demand Holdings, Inc.  
375 Greenwich Street, Suite 516  
New York, New York 10013

**Re: You on Demand Holdings, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2014  
Filed March 30, 2015  
File No. 001-35561**

Dear Ms. He:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or its filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Carlos Pachó  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications