

Mail Stop 3720

May 17, 2006

Via U.S. Mail and Fax (86-10-6582-7951)

Mr. Bulin Miao  
Finance Manager  
Asia Premium Television Group, Inc.  
Rm 602, 2 North Tuanjiehu Street  
Chaoyang District  
Beijing 100026  
P.R. China

**RE: Asia Premium Television Group, Inc.  
Form 10-KSB for the Year ended March 31, 2005  
Filed June 29, 2005  
File No. 033-33263-NY**

Dear Mr. Miao:

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