



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

July 1, 2010

Via Fax & U.S. Mail

Mr. John W. Foster  
Chief Financial Officer  
2321 Coit Road, Suite E  
Plano, Texas 75075

**Re: Odyssey Pictures Corporation**  
**Form 10-K for the year ended June 30, 2009**  
**Filed October 30, 2009**  
**Form 10-Q for the quarter ended December 31, 2009**  
**Filed February 12, 2010**  
**File No. 000-18954**

Dear Mr. Foster:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief