

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 3561

March 15, 2010

Gregory A. Bloom President, Chief Executive Officer and Chief Financial Officer Imagine Media, Ltd. 1155 Sherman Street, Suite 307 Denver, CO 80203

Re: Imagine Media, Ltd. Form 10-K for the fiscal year ended December 31, 2008 Filed April 15, 2009 File No. 000-53316

Dear Mr. Bloom:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Julie F. Rizzo Attorney-Advisor