

December 5, 2007

Mail Stop 4561

Mr. Charles Cimitile  
Chief Financial Officer  
SPAR Group, Inc.  
555 White Plains Rd., Suite 250  
Tarrytown, NY 10591

RE: **SPAR Group, Inc.**  
**Form 10-K for the period ended December 31, 2006**  
**Filed April 2, 2007**  
**File No. 0-27408**

Dear Mr. Cimitile:

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

Sincerely,

Daniel L. Gordon  
Branch Chief