



DIVISION OF
CORPORATION FINANCE

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

December 4, 2006

Via US Mail and Facsimile

Mr. James S. Cardwell
Sibling Entertainment Group, Inc.
511 West 25th Street, Suite 503
New York, NY 10001

**Re: Sibling Entertainment Group, Inc.
Form 10-KSB for the Year Ended June 30, 2005
Commission File Number: 333-60958**

Dear Mr. Cardwell:

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

Sincerely,

Joseph Foti
Senior Assistant Chief Accountant