



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2006

**Via US Mail and Facsimile**

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

**Re: Sibling Entertainment Group, Inc.**  
**Form 10-KSB for the Year Ended June 30, 2006**  
**Form 10-QSB for Quarterly Period Ended September 30, 2006**  
**Commission File Number: 333-60958**

Dear Mr. Cardwell:

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

Sincerely,

David R. Humphrey  
Branch Chief