

Mail Stop 3561

February 19, 2008

Via Fax & U.S. Mail

Mr. Jan E. Chason
Executive Vice President and Chief Financial Officer
CKRUSH, INC.
336 West 37th Street, Suite 410
New York, NY 10018

Re: Ckrush, Inc.
Form 10-KSB for the year ended December 31, 2006
File No. 0-25563

Dear Mr. Chason:

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

Sincerely,

David R. Humphrey
Branch Chief