

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 37<sup>th</sup> 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