



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

Mail Stop 3720

December 21, 2006

**Via U.S. Mail and Fax**

Mr. Lou Kerner  
Chief Financial Officer  
Roo Group, Inc.  
228 East 45<sup>th</sup> Street  
8<sup>th</sup> Floor  
New York, NY 10017

**Re: Roo Group, Inc  
Form 10-KSB for the Fiscal Year Ended December 31, 2005  
Filed April 17, 2006**

**Form 10-Q for the Fiscal Quarter Ended September 30, 2006  
File No. 0-25659**

Dear Mr. Kerner:

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

Sincerely,

/s/Larry Spigel  
Assistant Director