



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. Peter C. Castle
Chief Financial Officer
NetWolves Corporation
4805 Independence Pkwy
Tampa, Florida 33634

February 15, 2007

RE: **NetWolves Corporation**
Form 10-KSB for Fiscal Year Ended June 30, 2006
Filed October 17, 2006

Form 10-Q for Fiscal Quarter Ended September 30, 2006
File No. 000-25831

Dear Mr. Castle:

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

Sincerely,

Larry Spirgel
Assistant Director