

Mail Stop 3010

November 10, 2009

VIA U.S. MAIL AND FAX (610)727-6901

Mr. R. Kirk Morgan  
Chief Financial Officer  
Internet Capital Group, Inc.  
690 Lee Road, Suite 310  
Wayne, PA 19087

**Re: Internet Capital Group, Inc  
Form 10-KSB for the year ended December 31, 2008  
Definitive Proxy Statement on Schedule 14A filed April 29, 2009  
File No. 001-16249**

Dear Mr. Morgan:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief