



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 13, 2007

Thomas D. Allen  
Executive Vice President & Chief Financial Officer  
ACME Communications, Inc.  
2101 E. Fourth Street, Suite 202 A  
Santa Ana, California, 92705

**Re: ACME Communications, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 30, 2007**

**Forms 10-Q for Fiscal Quarters Ended June 30, 2007**  
**File No. 0-27105**

Dear Mr. Allen:

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

Sincerely,

Larry Spigel  
Assistant Director