

Mail Stop 6010

March 18, 2008

Ms. Nancy Chu
Chief Financial Officer
Soyo Group, Inc.
1420 South Vintage Avenue
Ontario, California 91761

Re: Soyo Group, Inc.
Form 10-K for year ended December 31, 2006
Filed April 2, 2007
File No. 333-42036

Dear Ms. Chu:

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

Sincerely,

Brian R. Cascio
Accounting Branch Chief