

Mail Stop 4561

February 20, 2007

Mr. Vishal Garg  
Chief Financial Officer  
MRU Holdings, Inc.  
1114 Avenue of the Americas, 30<sup>th</sup> Floor  
New York, New York 10036

**Re: MRU Holdings, Inc.  
Form 10-KSB for the Fiscal Year Ended June 30, 2005  
Form 10-KSB for the Fiscal Year Ended June 30, 2006  
Form 10-QSB for the Quarter Ended December 31, 2006  
File No. 000-33487**

Dear Mr. Garg:

We have completed our review of your 2005 and 2006 Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn,  
Branch Chief