

Mail Stop 4561

April 30, 2008

Gadi Aner
37 Inbar Street
Caesarea, Israel 30889

**Re: ACRO Inc.
Form 8-K
Filed April 8, 2008
File No. 000-50482**

Dear Mr. Aner:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

You may contact the undersigned at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon
Staff Accountant