

Mail Stop 4561

September 4, 2008

VIA USMAIL and FAX 011-(972)-4-626-0483

Ms. Gabby Klausner  
Chief Financial Officer  
Acro, Inc.  
37 Inbar Street  
Caesarea, Israel 30889

**Re: Acro, Inc.**  
**Form 10-KSB for the year ended 3/31/2007**  
**Filed on 3/13/2008**  
**File No. 000-50482**

Dear Ms. Gabby Klausner:

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

Sincerely,

Cicely LaMothe  
Branch Chief