

Mail Stop 3720

June 8, 2007

Via U.S. Mail and Fax

Stanley Wirtheim
Chief Financial Officer
SmartPros Ltd.
12 Skyline Drive
Hawthorne, NY 10532

**RE: SmartPros Ltd.
Form 10-KSB for the fiscal year ended December 31, 2006
Filed March 26, 2007
File No. 001-32300**

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

Sincerely,

Larry Spigel
Assistant Director