



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 3, 2011

Via E-mail

Mr. David Fremed  
Chief Financial Officer  
Zoo Entertainment, Inc.  
3805 Edwards Road, Suite 400  
Cincinnati, OH 45209

**Re: Zoo Entertainment, Inc.  
Form 8-K, Item 4.02  
Filed April 15, 2011  
File No. 001-34796**

Dear Mr. Fremed:

We have completed our review of your Form 8-K, Item 4.02 and the related amendment and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Ryan Rohn

Ryan Rohn  
Staff Accountant