



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

DIVISION OF
CORPORATION FINANCE

June 18, 2010

David A. Loppert
Chief Financial Officer
rVue Holdings, Inc.
900 S.E. Third Avenue, 3rd Floor
Fort Lauderdale, FL 33316

**Re: rVue Holdings, Inc.
Item 4.01 Form 8-K
Filed June 11, 2010
File No. 333-158117**

Dear Mr. Loppert:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief