



DIVISION OF
CORPORATION FINANCE

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

January 6, 2011

Jason M. Kates
CEO and Director
rVue Holdings, Inc.
100 NE Third Avenue, Suite 200
Fort Lauderdale, Florida 33301

**RE: rVue Holdings, Inc.
Form 10-K for the Year ended January 31, 2010
Filed March 11, 2010**

Dear Mr. Kates:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

Cc: Harvey Kesner, Esq.
Sichenzia Ross

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