



DIVISION OF
CORPORATION FINANCE

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

June 23, 2015

Michael Onghai
Chief Executive Officer
LookSmart Group, Inc.
2859 W. Ridge Pkwy., Ste. 200
Henderson, NV

**Re: LookSmart Group, Inc.
Registration Statement on Form 10-12G
Response dated June 2, 2015
File No. 000-55440**

Dear Mr. Onghai:

We have reviewed your response dated June 2, 2015 and have the following comment.

General

1. We note your response to prior comment 1. We are unable to agree with your conclusion that there is a valid business purpose for the proposed spin-off. Accordingly, please withdraw this Exchange Act registration statement and consider registering the spin-off under the Securities Act.

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or me at (202) 551-3456 with any questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino
Staff Attorney

cc: Jay Kaplowitz
Sichenzia Ross Friedman Ference LLP