



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 23, 2007

**via U.S. mail and facsimile**

Mr. Alex Trevino, Jr.  
Chief Executive Officer  
ACR Group, Inc.  
3200 Wilcrest Drive, Suite 440  
Houston, TX 77042

**RE: ACR Group, Inc.  
Form 10-K for the Fiscal Year Ended February 28, 2006  
Filed May 30, 2006  
File No. 001-32841**

Dear Mr. Trevino:

We have completed our review of this filing and have no further comments at this time.

If you have any further questions regarding our review of your filing, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief