



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 7, 2010

Mr. Vlado P. Hreljanovic  
Chief Executive Officer and Chief Financial Officer  
Juniper Group, Inc.  
20283 State Road 7, Suite 300  
Boca Raton, FL 33498

**RE: Form 10-K for the year ended December 31, 2008  
Forms 10-Q for the periods ended March 31, 2009, June 30, 2009 and  
September 30, 2009  
File No. 0-19170**

Dear Mr. Hreljanovic:

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

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker  
Accounting Branch Chief