



DIVISION OF  
CORPORATION FINANCE

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

March 14, 2007

Via Fax & U.S. Mail

Mr. Erwin Mevorah  
Chief Financial Officer  
Coactive Marketing Group, Inc.  
75 Ninth Avenue  
New York, New York 10011

**Re: Coactive Marketing Group, Inc.  
Form 10-K for the Year Ended March 31, 2006  
File No. 000-20394**

Dear Mr. Mevorah:

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

Sincerely,

David R. Humphrey  
Branch Chief