



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