



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 29, 2008

Mr. Charlie Tarzian  
President and Chief Executive Officer  
'mktg, inc.'  
75 Ninth Avenue  
New York, New York, 10011

**Re: 'mktg, inc.'**  
**Item 4.01 Form 8-K**  
**Filed: November 24, 2008**  
**File No. 0-20394**

Dear Mr. Tarzian:

We have completed our review of your Form 8-K and related filing and do not, at this time, have any further comments.

Sincerely,

Robert Littlepage  
Accountant Branch Chief