



DIVISION OF
CORPORATION FINANCE

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

February 16, 2011

Mr. Charles W. Horsey
President and Chief Executive Officer
'mktg, inc.'
75 Ninth Avenue
New York, New York 10011

Re: 'mktg, inc.'
Form 10-K for Fiscal Year Ended March 31, 2010
Filed June 28, 2010
Form 10-K/A for Fiscal Year Ended March 31, 2010
Filed July 27, 2010
File No. 000-20394

Dear Mr. Horsey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelmes for
Larry Spigel
Assistant Director