

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

Mail Stop 3720

December 21, 2006

Via U.S. Mail and Fax

Mr. Lou Kerner Chief Financial Officer Roo Group, Inc. 228 East 45th Street 8th Floor New York, NY 10017

Re: Roo Group, Inc Form 10-KSB for the Fiscal Year Ended December 31, 2005 Filed April 17, 2006

Form 10-Q for the Fiscal Quarter Ended September 30, 2006 File No. 0-25659

Dear Mr. Kerner:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

/s/Larry Spirgel Assistant Director