

Mail Stop 4561

January 22, 2010

Mr. Mark Seremet  
President and Chief Executive Officer  
Zoo Entertainment, Inc.  
3805 Edwards Road, Suite 605  
Cincinnati, Ohio 45209

**Re: Zoo Entertainment, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed January 15, 2010  
File No. 333-124829**

Dear Mr. Seremet:

This is to advise you that we have limited our review of the above filing to the matters addressed in the comments below. After reviewing your response, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note that the reverse stock split will have the effect of increasing the number of authorized and unissued shares of your common stock. We also note that you are simultaneously proposing to directly increase the number of authorized shares of your common stock. In this regard, please include a table identifying, before and after the contemplated actions: the number of shares issued and outstanding, the number of shares authorized and reserved, and the number of shares authorized and unreserved.

Amendment to the Certificate of Incorporation – Reverse Stock Split, page 6

2. We note on page 8 that the Company may use newly available authorized shares of common stock that will become available by virtue of the reverse stock split for a variety of purposes in the Board's discretion, including possible acquisitions,

conversion of outstanding debt or financing activities, although no documentation has been executed with respect to these purposes. Please tell us whether you presently have any plans, proposals or arrangements to issue for any purpose, including future acquisitions and/or financings, any of the authorized shares of common stock that would become newly available following the reverse stock split. If you currently have no such plans, proposals, or arrangements, please disclose this in your filing.

3. Please refer to SEC Release No. 34-15230 and discuss the possible anti-takeover effects of the effective increase in your authorized shares. Please also discuss other anti-takeover mechanisms that may be present in your governing documents or otherwise and whether there are any plans or proposals to adopt other provisions or enter into other arrangements that may have material anti-takeover consequences. Inform holders that management might use the additional shares to resist or frustrate a third-party transaction, favored by a majority of the independent stockholders, which would provide an above-market premium.

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As appropriate, please amend your filing and respond to these comments within 10 business days. You should provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendments and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Exchange Act and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing;

and

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- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

Please direct all questions to Stephani Bouvet at (202) 551-3545 or, in her absence, to me at (202) 551-3503. If you still require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

David L. Orlic  
Attorney-Advisor

cc: Via facsimile to: (212) 983-3115  
Todd E. Mason, Esq.  
Mintz Levin Cohn Ferris Glovsky and Popeo, P.C.