

December 5, 2007

Mail Stop 4561

Mr. Charles Cimitile
Chief Financial Officer
SPAR Group, Inc.
555 White Plains Rd., Suite 250
Tarrytown, NY 10591

**RE: SPAR Group, Inc.
Form 10-K for the period ended December 31, 2006
Filed April 2, 2007
File No. 0-27408**

Dear Mr. Cimitile:

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

Sincerely,

Daniel L. Gordon
Branch Chief