Mail Stop 4561 Via Fax +011 44 207-605-7951

November 20, 2008

Allan Rowley Chief Financial Officer Mgt Capital Investments, Inc. Kensington Centre 66 Hammersmith Road London W14 8UD, United Kingdom

Re: Mgt Capital Investments, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2007

Filed on March 17, 2008

File no. 001-32698

Dear Mr. Rowley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins Accounting Branch Chief