Mr. Matthew P. Dwyer CEO and Principal Financial and Accounting Officer 247MGI, Inc. 1007 N. Federal Highway, Suite D-6 Fort Lauderdale, Florida 33304

Re: 247MGI, Inc.

Form 10-KSB for Fiscal Year Ended December 31, 2006, as amended

Filed August 14, 2007, January 3, 2008 and January 10, 2008

Forms 10-QSB for Fiscal Quarters Ended

June 30, 2007, as amended, and September 30, 2007

Filed August 14, 2007, January 3, 2008 and November 19, 2007

Response Letter Dated January 2, 2008

File No. 0-30011

Dear Mr. Dwyer:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

James Allegretto Senior Assistant Chief Accountant