



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

February 1, 2010

Mr. Jim McDevitt  
Chief Financial Officer  
Capital Growth Systems, Inc.  
500 W. Madison Street, Suite 2060  
Chicago, Illinois 60661

**Re: Capital Growth Systems, Inc.  
Form 8-K filed June 8, 2009  
Amendment No. 1 to Form 8-K filed June 11, 2009  
Amendment No. 2 to Form 8-K filed January 28, 2010  
File No. 0-30831**

Dear Mr. McDevitt:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief