



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

May 21, 2008

Donald S. Robbins, Chief Executive Officer  
CSMG Technologies Inc  
501 North Shoreline Drive, Suite 701 North  
Corpus Christi, Texas 78471

Via U S Mail and FAX [(361) 884-0792 ]

Re: CSMG Technologies Inc  
Form 8-K for Item 4.02  
Filed May 13, 2008  
File No. 0-27359

Dear Mr. Robbins:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief