

Mail Stop 3561

January 10, 2008

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