



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

August 19, 2008

Mr. Jerald R. Hoeft
Chief Financial Officer
Mobile Area Networks, Inc.
2772 Depot Street
Sanford, Florida 32773

**Re: Mobile Area Networks, Inc.
Form 10-KSB for the Year Ended December 31, 2007
File No. 333-18439**

Dear Mr. Hoeft:

We have reviewed your response letter dated August 11, 2008 and have the following additional comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

FORM 10-KSB FOR THE FISCAL YEAR ENDED DECEMBER 31, 2007

1. Please submit your August 11, 2008 response letter via EDGAR as a correspondence file.
2. Please amend your December 31, 2007 10-KSB to include management's report on internal control over financial reporting in accordance with Item 308T(a) of Regulation S-B. Please clearly and separately disclose whether both your internal control over financial reporting *and* your disclosure controls and procedures are either "effective" or "ineffective" based on management's assessments.
3. As requested in our letter dated July 24, 2008, please amend your filing to disclose the changes, if any, in your internal control over financial reporting during the last fiscal quarter and to include the revised certifications.

Jerald Hoefl
Mobile Area Networks, Inc.
August 19, 2008
Page 2

4. As requested, please provide, in writing, a statement from the company acknowledging that:
- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
 - staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
 - the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Bret Johnson, Staff Accountant, at (202) 551-3753 or me at (202) 551-3768 if you have questions regarding these comments.

Sincerely,

John Cash
Accounting Branch Chief