



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

May 21, 2008

Via U.S. Mail

Mr. William Danis  
Chief Financial Officer  
Med-Emerg International, Inc.  
6711 Mississauga Road  
Suite 404  
Mississauga, Ontario  
Canada L5N 2W3

**RE: Med-Emerg International, Inc.  
Form 10-K for the Year ended December 31, 2007  
Filed March 28, 2008  
File No. 001-13861**

Dear Mr. Danis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director