



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 8, 2007

Via U.S. Mail and Fax (973-237-9287)

Mr. Carmen Ragusa, Jr.  
Vice President of Finance and Administration  
MDU Communications International, Inc.  
60-D Commerce Way  
Totowa, NJ 07512

**RE: MDU Communications International, Inc.  
Form 10-K for the fiscal year ended September 30, 2006  
Filed January 2, 2007  
File No. 000-26053**

Dear Mr. Ragusa:

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