



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 17, 2008

Mr. Martin A. Berns
President and CEO
MediaNet Group Technologies, Inc.
5100 W. Copans Road, Suite 710
Margate, Florida 33063

**Re: MediaNet Group Technologies, Inc.
Item 4.01 8-K/A Filed October 16, 2008
File No. 000-49801**

Dear Mr. Berns:

We have reviewed your amended filing dated October 15, 2008 and have the following comments. Please amend your filing and provide a written response to our comments. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Amendment No. 1 on Form 8-K Filed October 16, 2008

1. It does not appear that you addressed comment number two in our letter dated October 14, 2008. Please revise your disclosures to specifically state whether the decision to change accountants was recommended or approved by the board of directors. Refer to paragraph (a)(1)(iii) of Item 304 of Regulation S-K.
2. As previously requested, please provide a statement to us, in writing, 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.

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Please respond to these comments within five business days or tell us when you will provide us with a response. Please furnish a letter that keys your response to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your response to our comments. Please submit your response letter as a correspondence file on EDGAR.

If you have any questions regarding these comments, please direct them to me at (202) 551-3322. In my absence, you may direct your questions to Bill Thompson, Accounting Branch Chief, at (202) 551-3344.

Sincerely,

Ta Tanisha Meadows
Staff Accountant