

Mail Stop 3561

October 24, 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 Filed October 10, 2008  
File No. 000-49801**

Dear Mr. Berns:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant