



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2012

Via E-Mail

Michael Hansen  
President and Chief Executive Officer  
MediaNet Group Technologies, Inc.  
5200 Town Center Circle, Suite 601  
Boca Raton, FL 33486

**Re: MediaNet Group Technologies, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2010  
Filed March 30, 2011  
Current Report on Form 8-K  
Filed March 2, 2011  
Form 10-Q for the Quarterly Period Ended December 31, 2010  
Filed March 30, 2011  
Form 10-Q for the Quarterly Period Ended June 30, 2011  
Filed August 15, 2011  
File No. 000-49801**

Dear Mr. Hansen:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief