



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 15, 2006

Via U.S. Mail and Fax (718-547-4801)

Mr. Stephen D. Rogers  
Chief Executive Officer  
Magic Communications, Inc.  
5 West Main Street  
Elmsford, NY 10523

**Re: Magic Communications, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed April 17, 2006**

**File No. 0-50090**

Dear Mr. Rogers,

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

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel  
Assistant Director