

Room 4561

August 10, 2006

Mr. Mark Jensen  
Chief Executive Officer  
MGN Technologies, Inc.  
409 Granville Street  
Suite 1505  
Vancouver, British Columbia V6B 2V2

**Re: MGN Technologies, Inc.**  
**Form 10KSB for Fiscal Year Ended December 31, 2005**  
**Filed April 18, 2006**  
**File No. 000-50919**

Dear Mr. Jensen:

We have completed our review of your Form 10KSB and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins  
Accounting Branch Chief