

Mail Stop 4561

March 7, 2008

David J. Parrin  
Chief Financial Officer  
MoneyGram International, Inc.  
1550 Utica Avenue South  
Suite 100  
Minneapolis, Minnesota 55416

**Re: MoneyGram International, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 1, 2007**  
**Form 10-Q for the quarterly period ended September 30, 2007**  
**Filed November 7, 2007**  
**File No. 001-31950**

Dear Mr. Parrin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief