



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

August 14, 2009

Via U.S. Mail and Facsimile to (912) 925-1765

Mr. William C. Parker  
Chief Executive Officer  
MIT Holding, Inc.  
37 West Fairmont Ave., Suite 202  
Savannah, GA 31406

**Re: MIT Holding, Inc.  
Item 4.01 Form 8-K  
Filed August 6, 2009  
File No. 333-136791**

Dear Mr. Parker:

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

Sincerely,

Ryan C. Milne  
Accounting Branch Chief