



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 4, 2009

Mr. Ownkar Persaud  
Vice President of Finance  
MSTI Holdings Inc.  
259-263 Goffle Road  
Hawthorne, New Jersey 07506

**Re: MSTI Holdings, Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2007,**  
**as Amended**  
**Filed April 15, 2008**  
**File No. 0-52862**

Dear Mr. Persaud:

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

Sincerely,

Larry Spigel  
Assistant Director