



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 8, 2007

Mr. James Murphy  
Chairman, Chief Executive Officer, and Principal Financial Officer  
Datameg Corporation  
9 West Broadway, Suite #214  
Boston, MA 02127

**Re: Datameg Corporation**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed April 17, 2006**

**Forms 10-QSB for Fiscal Quarters Ended September 30, 2006**  
**File No. 333-128060**

Dear Mr. Murphy:

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