

Mail Stop 4561

March 10, 2006

Steven D. Rudnik
Chief Executive Officer, President and
Director
Magnitude Information Systems, Inc.
401 State Route 24
Chester, NJ 07930

Re: Magnitude Information Systems, Inc.
Form 10-KSB for the Fiscal Year Ended
December 31, 2004
Filed March 30, 2005
File No. 000-32485

Dear Mr. Rudnik:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief