

Mail Stop 4561

August 29, 2007

Edward Marney
President and
Chief Executive Officer
Magnitude Information Systems, Inc.
1250 State Route 28, Suite 309
Branchburg, NJ 08876

**Re: Magnitude Information Systems, Inc.
Form 10-KSB for the Fiscal Year Ended
December 31, 2006
Filed April 2, 2007
File No. 000-32485**

Dear Mr. Marney:

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