

Mail Stop 3720

July 31, 2007

Mr. Michael Sabatino
Chief Accounting Officer
MDC Partners, Inc.
45 Hazelton Avenue
Toronto, Ontario, M5R 2E3

Re: MDC Partners, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 16, 2007

Form 10-Q for Fiscal Quarter Ended March 31, 2007
File No. 1-13178

Dear Mr. Sabatino:

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

Sincerely,

Larry Spiegel
Assistant Director