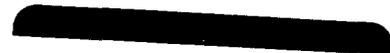


1-15831

VIA FACSIMILE AND U.S. MAIL  
September 14, 2005

Mr. Brian Johnson, Branch Chief  
Branch of Filer Support 2, Mailstop 1-4  
Securities and Exchange Commission  
450 Fifth Street, N.W., Room #1004  
Washington, D.C. 20549



05066434

Re: MCF Corporation, Original Listing:  
Common Stock, \$0.0001 per share

Dear Mr. Johnson:

Please be advised that PCX Equities, Inc. has received (on July 13, 2005) an application from the above-referenced issuer and has approved the above-referenced security for listing on the Pacific Exchange, Inc. ("Exchange"). The Exchange requests acceleration of registration of the securities under the Securities Exchange Act of 1934.

Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the post-paid self-addressed envelope.

If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray  
Manager, Equity Qualification

PROCESSED  
SEP 16 2005  
THOMSON  
FINANCIAL

Enclosure

cc: Mr. Christopher Aguilar, General Counsel and Secretary,  
MCF Corporation, 600 California Street, Ninth Floor  
San Francisco, California 94108

100 SOUTH WACKER DRIVE  
SUITE 1500  
CHICAGO, IL 60606  
PHONE: (312) 442-7788  
FAX: (312) 442-7778