

Mail Stop 4561

January 30, 2009

Mr. Michael S. Wasik
Chief Executive Officer
Roomlinx, Inc.
2150 West 6th Avenue, Unit H
Broomfield, CO 80020

**Re: Roomlinx, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Forms 10-Q for the Quarters Ended March 31, June 30, and
September 30, 2008
File No. 0-26213**

Dear Mr. Wasik:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon
Branch Chief