



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 12, 2011

Mr. Matthew D. Rosen  
Chief Executive Officer  
Fusion Telecommunications International, Inc.  
420 Lexington Ave, Suite 1718  
New York, New York 10170

**Re: Fusion Telecommunications International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 25, 2010**  
**File No. 001-32421**

Dear Mr. Rosen:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director

CC: Mr. Steven I. Weinberger, Esq.  
Via facsimile: (561) 362-9612