



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