



DIVISION OF  
CORPORATION FINANCE

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

**Via U.S. Mail**

Mark Scott  
Chief Financial Officer  
IA Global, INC.  
550 N. Reo Street, SUITE 300  
Tampa, FL 33609

January 22, 2007

RE:           **IA Global, INC.**  
              **Form 10-K for Fiscal Year Ended December 31, 2004**  
              **Filed April 17, 2006**  
              **File No. 001-15863**

Dear Mr. Scott:

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 Spigel  
Assistant Director