



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 21, 2009

Mr. Mark Scott  
Chief Operating Officer and Chief Financial Officer  
IA Global, Inc.  
101 California Street, Suite 2450  
San Francisco, California 94111

**Re: IA Global, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 9, 2009**  
**File No. 001-15863**

Dear Mr. Scott:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

Celeste Murphy  
Legal Branch Chief