



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 2, 2010

Via U.S. Mail and Fax (415-946-8801)

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

**RE: IA Global, Inc.
Form 10-K for the fiscal year ended March 31, 2009
Filed September 3, 2009**

**Form 10-Q for the quarterly period ended December 31, 2009
File No. 1-15863**

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