

Mail Stop 4561

June 28, 2007

Thomas F. Murawski  
Chief Executive Officer  
EASYLINK SERVICES CORPORATION  
33 Knightsbridge Road  
Piscataway, New Jersey 08854

**Re: EASYLINK SERVICES CORPORATION  
Preliminary Proxy Statement on Schedule 14A  
Registration No. 0-26371  
Filed on June 8, 2007**

Dear Mr. Murawski:

This is to advise you that we have reviewed your letter dated June 22, 2007 and have the following comments:

1. We note that in the Preliminary Proxy Statement on Schedule 14A filed on June 19, 2007 by Internet Commerce Corporation ("ICC"), that ICC's shareholders will vote on whether to issue certain securities in order to fund its merger with you. Given that it does not appear that the funding for this transaction is guaranteed, please revise the proxy statement to include ICC's financial statements. Refer to Instruction 2 to Item 14 of Schedule 14A.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing(s) to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made. Additionally, the registrant should provide written acknowledgement of the following:

- The adequacy and accuracy of the disclosure in the filing is the responsibility of the registrant.
- The registrant acknowledges that staff comment or changes in response to staff comment in the proposed disclosure in the preliminary proxy materials do not foreclose the Commission from taking any action with respect to the filing.
- The registrant also represents that staff comment may not be asserted as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thomas F. Murawski  
EASYLINK SERVICES CORPORATION  
June 28, 2007  
Page 2

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

All persons who are by statute responsible for the adequacy and accuracy of the information statement are urged to be certain that all information required pursuant to the Securities Exchange Act of 1934 has been included.

If you have any questions, please call David H. Roberts at (202) 551-3856 or the undersigned at (202) 551-3852.

Sincerely,

Michael McTiernan  
Special Counsel