



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 28, 2009

Mr. Steven van der Velden
President and Chief Executive Officer
Elephant Talk Communications, Inc.
Schiphol Boulevard 249
1118 BH Schiphol
The Netherlands

RE: Elephant Talk Communications, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 16, 2009
File No. 000-30061

Dear Mr. van der Velden:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

Cc: Barry I. Grossman, Esq.
Ellenoff Grossman & Schole LLP
Via Facsimile: (212) 370-7889