



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 4, 2008

Via U.S. Mail and Fax (408) 694-9600

Stephen R. Bowling
Chief Financial Officer
eOn Communications Corp.
185 Martinvale Lane
San Jose, CA 95119

**RE: eOn Communications Corp.
Form 10-KSB for the fiscal year ended July 31, 2007
Filed October 30, 2007**

**Form 10-QSB for the quarters ended
File No. 0-26399**

Dear Mr. Bowling:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director