



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 4, 2010

Via U.S. Mail and Fax

Mr. Lee M. Bowling
Chief Financial Officer
eOn Communications Corporation
185 Martinvale Lane
San Jose, CA 95119

**Re: eOn Communications Corporation
Form 10-K for Fiscal Year Ended July 31, 2009
Filed October 29, 2009**

**Forms 10-Q for Fiscal Quarter Ended October 31, 2009
File No. 0-26399**

Dear Mr. Bowling:

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