



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0303

Mail Stop 3720

June 18, 2009

Mr. Effi Baruch
Interim Chief Executive Officer and President
deltathree, Inc.
419 Lafayette Street, Second Floor
New York, NY 10003

Re: deltatthree, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed June 10, 2009
File No. 000-28063

Dear Mr. Baruch:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

Celeste Murphy
Legal Branch Chief