



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 3, 2009

Via U.S. Mail and Fax

Mr. Ziv Zviel
Chief Financial Officer and Treasurer
deltathree, Inc.
419 Lafayette Street,
New York, N.Y. 10003

RE: deltathree, Inc.
Form 10-K for the year ended December 31, 2008
Filed April 15, 2009
Forms 10-Q for the quarters ended June 30, 2009 and Sept. 30, 2009
Filed August 14, 2009 and November 12, 2009, respectively
File No. 000-28063

Dear Mr. Zviel:

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