



DIVISION OF
CORPORATION FINANCE

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

January 20, 2015

Via E-mail

Effi Baruch
Chief Executive Officer
deltathree, Inc.
1 Bridge Plaza
Fort Lee, NJ 07024

**Re: deltathree, Inc.
 Form 10-K for Fiscal Year Ended December 31, 2013
 Filed March 31, 2014
 Form 10-Q for Fiscal Quarter Ended September 30, 2014
 Filed November 17, 2014
 File No. 000-28063**

Dear Mr. Baruch:

We issued comments to you on the above captioned filings on December 23, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by February 3, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Brandon Hill, Attorney Adviser, at (202) 551-3268 or me at (202) 551-3810 with any questions.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spirgel
Assistant Director