



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