

Mail Stop 3720

September 26, 2006

Mr. Richard Tennant  
Vice President and Chief Financial Officer  
iBasis, Inc.  
20 Second Avenue  
Burlington, MA 01803

**Re: iBasis, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 16, 2006**

Dear Mr. Tennant:

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