



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

July 8, 2011

Via Email

Jerome R. Mahoney  
President and Chief Executive Officer  
iVoice, Inc.  
750 Highway 34  
Matawan, NJ 07747

**Re: iVoice, Inc.  
Revised Preliminary Information Statement on Schedule 14C  
Filed June 23, 2011  
File No. 000-29341**

Dear Mr. Mahoney:

We have reviewed your revised filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated June 10, 2011.

Merger of Hydra Fuel Cell Corporation Into iVoice, Inc.

1. We have reviewed your response to prior comment 3 and continue to believe that financial statements and related disclosure is required in your filing. Please revise accordingly.
2. We note that your revised disclosure in response to prior comment 2 still does not address all of the requirements in Item 14(b) of Schedule 14A, applicable to you pursuant to Item 1 of Schedule 14C. For example, you state that you used advisors to explore potential sources of financing and other strategic alternatives, but do not explain whether any of these advisors provided reports, opinions, or appraisals in connection with this transaction or the strategic alternatives that were explored. Further, you state that there were further discussions between Hydra and iVoice after November 2010 but do not discuss the nature of those communications or the parties involved in those discussions. Please revise to provide a reasonably detailed discussion of the background of the merger.

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3. We note your response to prior comment 4 regarding the business of Hydra Fuel Cell Corporation. Please expand your disclosure to explain whether Hydra has a marketable product and the current status of Hydra's business operations. You state that Hydra has developed a mass producible hydrogen fuel cell but it appears that Hydra has not generated any revenue.
4. We also note your response to prior comment 4 regarding your new directors and executive officers. Please provide chronologically complete information regarding the employment history during the past five years for each of your new executive officers and directors. In this regard, it is unclear how long Robert Farr was the principal of Creative Equity Strategies and when James Twedt served as President and CEO of Hydra Fuel Cell Corp.

You may contact Ryan Rohn, Staff Accountant, at (202) 551-3739 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have any questions regarding comments on the financial statements and related matters. Please address questions regarding all other comments to Jan Woo, Attorney-Advisor, at (202) 551-3453. If you require further assistance you may contact me at (202) 551-3457.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

cc: Via Email  
Lawrence A. Muenz, Esq.  
Meritz & Muenz LLP