



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 29, 2008

Via U.S. Mail

Guy Nissenson
President and Chief Executive Officer
Xfone, Inc.
5307 W. Loop 289
Lubbock, Texas 79414

RE: Xfone, Inc.
Form 10-K for the Year ended December 31, 2007
File No. 1-32521
Filed March 31, 2008 and amended on April 15, 2008 and July 25, 2008

Dear Mr. Nissenson:

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