



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 26, 2009

Mr. David J. Ide,
Chief Executive Officer
Modavox, Inc.
4636 E. University Dr, STE. 275
Phoenix, AZ 80354

RE: **Modavox, Inc.**
 Form 10-KSB for the year ended February 28, 2008
 Filed June 13, 2008
 File No. 333-57818

Dear Mr. Ide:

We have reviewed your filing and have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Mr. David J. Ide,
Chief Executive Officer
Modavox, Inc.
February 26, 2009
Page 2 of 4

Form 10-K for the year ended February 29, 2008

Financial Statements

Note 2- Summary of Significant Accounting Policies

Goodwill, Intangible Assets and Long-Lived assets, page 42

1. Please disclose your accounting policy for evaluating the recoverability of capitalized software costs. Please refer to paragraph 10 of SFAS 86.
2. We note that Modavox has incurred significant operating losses and has negative cash flows from operations. Please tell us how you applied the guidance in SFAS 142 in performing the annual goodwill impairment test and summarize the results of your analysis. Describe the nature of the valuation techniques you employed in performing the impairment tests. Qualitatively and quantitatively describe the significant estimates and assumptions used in your discounted cash flow model to determine the fair value of your reporting units in your impairment analysis. Also tell us how you evaluated the recoverability of capitalized software costs.
3. In addition, tell us how whether you performed subsequent interim impairment tests of goodwill during the current fiscal year and the results of your analysis. If you did not, tell us how applied the guidance in paragraph 28 of SFAS 142 considering the impact of the current economic environment.
4. In light of the significance of your goodwill balance, we expect robust and comprehensive disclosure in your critical accounting policies regarding your impairment testing policy. This disclosure should provide investors with sufficient information about management's insights and assumptions with regard to the recoverability of goodwill. For further guidance, refer to Release No. 33-8350 "Interpretation: Commission Guidance Regarding Management's Discussion and Analysis of Financial Condition and Results of Operations." Please revise your disclosures in future filings.

Exhibit 31.1

5. We note that you filed your Principal Executive Officer and Principal Financial Officer certifications under Item 601(b) (31) of Regulation S-K. Please revise these certifications to include the introductory language of paragraph 4 and the language of paragraph 4(b) of Item 601(b)(31) of Regulation S-K.

Mr. David J. Ide,
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February 26, 2009
Page 3 of 4

6. Please revise your Form 10-Q for the periods ended November 30, 2008 to address the above comment.

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As appropriate, please amend your filing and respond to these comments through correspondence over EDGAR within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

Mr. David J. Ide,

Chief Executive Officer
Modavox, Inc.
February 26, 2009
Page 4 of 4

You may contact Gopal R. Dharia, Senior Staff Accountant, at (202) 551-3353 or Terry French, Accountant Branch Chief, at (202) 551-3828 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

Larry Spigel
Assistant Director