



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 6, 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 completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director