



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 21, 2010

Via U.S. Mail and facsimile to (805) 582-1006

Mr. Charles Rice
Chief Executive Officer
InterMetro Communications, Inc.
2685 Park Center Drive, Building A
Simi Valley, California 93065

Re: InterMetro Communications, Inc.
Form 10-K for the year ended December 31, 2008
Filed April 15, 2009
Form 10-K/A #1 for the year ended December 31, 2008
Filed December 11, 2009
File No. 000-51384

Dear Mr. Rice:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/Larry Spigel
Assistant Director