

Mail Stop 4561

April 18, 2008

Bruce Newman  
Chief Executive Officer  
Protocall Technologies Incorporated  
47 Mall Drive  
Commack, NY 11725-5717

**Re: Protocall Technologies Incorporated  
Revised Preliminary Information Statement on Schedule 14C  
Filed on April 18, 2008  
File No. 0-51111**

Dear Mr. Newman:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel

cc: Via Facsimile (212) 801-6400  
Spencer Feldman, Esq.  
Greenberg Traurig, LLP