

**Room 4561**

August 1, 2005

Mr. Jerome R. Mahoney  
Chairman of the Board  
SpeechSwitch, Inc.  
750 Highway 34  
Matawan, New Jersey 07747

**Re: SpeechSwitch, Inc.**  
**Amendment No. 4 to Registration Statement on Form SB-2**  
**Filed July 28, 2005**  
**File No. 333-120507**

Dear Mr. Mahoney:

We have reviewed your amended filing and have the following comments.

Summary of the Distribution, page 4

1. The 100,500-for-one stock split by means of a stock dividend to be effectuated immediately prior to the effective date of the registration statement should be retroactively reflected in your financial statements and throughout the prospectus. See SAB Topic 4:C and paragraph 54 of SFAS 128.

\* \* \* \*

As appropriate, please amend your registration statement in response to these comments. 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 supplemental 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.

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You may contact Maureen Bauer at (202) 551-3237, or Tia Jenkins at (202) 551-3871, if you have questions or comments on the financial statements and related matters. Please contact Daniel Lee at (202) 551-3477 with any other questions. If you need further assistance, you may contact me at (202) 551-3462 or Barbara Jacobs, Assistant Director, at or (202) 942-3730.

Sincerely,

Mark P. Shuman  
Branch Chief – Legal

cc: Via Facsimile  
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