

Mail Stop 4561

October 1, 2008

Mr. Tim Vance  
Chief Executive Officer  
Data Call Technologies, Inc.  
600 Kenrick, Suite B-12  
Houston, TX 77060

**Re: Data Call Technologies, Inc.  
Forms 10-KSB and 10-KSB/A for Fiscal Year Ended  
December 31, 2007  
File No. 333-131948**

Dear Mr. Vance:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis  
Assistant Chief Accountant