

Mail Stop 4561

January 14, 2009

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

**Re: Data Call Technologies, Inc.  
Form 8-K Filed December 15, 2008  
File No. 333-131948**

Dear Mr. Vance:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief