

October 10, 2007

Mail Stop 4561

Shaun Passley  
Chief Executive Officer  
EPAZZ, Inc.  
445 East Ohio, Suite 250  
Chicago, IL 60611

**Re: EPAZZ, Inc.  
Amendment No. 3 to Form SB-2  
Filed September 24, 2007  
File No. 333-139117**

Dear Mr. Passley:

We have reviewed your amendment and have the following comments.

Changes in and Disagreements with Accountants on Accounting and Financial Disclosure, page 46

1. Please comply with the requirement of Item 304(a)(3) of Regulation S-B regarding the furnishing of a letter by Malone & Bailey, PC stating whether or not it agrees with the disclosure in this caption regarding the change of accounting firms.

Part II

Item 26. Recent Sales of Unregistered Securities

2. Please see prior comment 3 of our letter dated August 16, 2007 and prior comments on the same topic. We note your revised disclosure regarding your Section 4(2) issuances; please note, however, that there is no "reasonable belief" standard for 4(2) unlike in Rule 506. Please revise or advise. Further, as previously requested, since the purchasers were "sophisticated," please clarify whether they had access to information.
3. Revised selling shareholder and Item 26 disclosure indicates that five purchasers in your Rule 504 offering "immediately gifted" their shares to various parties. Please tell us the nature of the relationships between the various parties.

Shaun Passley  
EPAZZ, Inc.  
August 16, 2007  
Page 2 of 2

Please contact Hugh Fuller at (202) 551-3853 or me at (202) 551-3730 with any other questions.

Sincerely,

Barbara C. Jacobs  
Assistant Director

CC: David M. Loev  
The Loev Law Firm, PC  
6300 West Loop South  
Suite 280  
Bellaire, TX 77401  
Facsimile number: (713) 524-4122