



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 3, 2011

Jonathan Snyder
President
KeyOn Communications Holdings, Inc.
11742 Stonegate Circle
Omaha, Nebraska 68164

Re: KeyOn Communications Holdings, Inc.
Form 10-K/A
Filed December 1, 2010
File No. 001-33842

Dear Mr. Snyder:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelmes for
Larry Spigel
Assistant Director

Fax: Rick A. Werner, Esq.
Haynes & Boone, LLP
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