



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2011

Mr. Michael Bibelman  
Chief Executive Officer  
VoiceServe, Inc.  
Grosvenor House, 1 High Street  
Middlesex HA8 7TA  
England

**Re: VoiceServe, Inc.**  
**Form 10-K for the Year Ended March 31, 2010**  
**Filed June 29, 2010 as amended March 1, 2011**  
**Form 10-Q for the Period Ended June 30, 2010**  
**Filed August 16, 2010 as amended March 1, 2011**  
**Form 10-Q for the Period Ended September 30, 2010**  
**Filed November 15, 2010 as amended March 1, 2011**  
**File No. 000-51882**

Dear Mr. Bibelman:

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

Sincerely,

/s/ Larry Spiegel  
Larry Spiegel  
Assistant Director

cc: Via facsimile to (732) 577-1188  
Christine M. Melilli, Esq.  
Anslow & Jaclin, LLP