



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2012

Via US Mail:

Mr. Anastasios Kyriakides  
Chief Executive Officer  
NET TALK.COM, INC.  
1100 NW 163rd Drive  
No. Miami Beach, Florida 33169

**Re: NET TALK.COM, INC.**  
**Form 10-K for the fiscal year ended September 30, 2011**  
**Filed December 22, 2011**  
**File No. 0-53668**

Dear Mr. Kyriakides:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director