



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

December 17, 2008

**Via U.S. Mail and Fax (888-722-8216)**

Ms. Ann DiSilvestre  
Chief Executive Officer  
Dialpoint Communications Corporation  
2354-B Ebenezer Road  
Rock Hill, South Carolina 29732

**RE: Dialpoint Communications Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Filed April 15, 2008  
File No. 000-52921**

Dear Ms. DiSilvestre:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director