



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 1, 2009

Via U.S. Mail

Mr. Bruce Palmer
President
AccessKey IP, Inc.
8100 M4 Wyoming Blvd., NE
Albuquerque, NM 87113

**Re: AccessKey IP, Inc.
Registration Statement on Form 10/A
Filed May 7, 2009 and Amended on August 21, 2009
File No. 000-53664**

Dear Mr. Palmer:

We have completed our review of your Form 10/A and, at this time, have no further comments.

Sincerely,

/s/ Paul Fischer for
Larry Spigel
Assistant Director

cc: via facsimile to (949) 475-9087
Richard O. Weed, Esq.
Weed & Co. LLP