



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 9, 2009

Via U.S. Mail

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

Re: **AccessKey IP, Inc.**  
**Item 4.02 Form 8-K**  
**Filed August 19, 2009**  
**File No. 000-53664**

Dear Mr. Palmer:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director

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