



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 7, 2008

**Via U.S. Mail and Fax (973) 639-8305**

David W. Robinson, Esq.  
General Counsel and Corporate Secretary  
Glowpoint, Inc.  
225 Long Avenue  
Hillside, NJ 07205

**RE: Glowpoint, Inc.  
Form 10-K for the fiscal year ended December 31, 2006  
Filed June 6, 2007**

**File No. 000-25940**

Dear Mr. Robinson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments. However, the legal review of the Form S-1 is continuing.

Sincerely,

Larry Spigel  
Assistant Director