



DIVISION OF  
CORPORATION FINANCE

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

**Via U.S. Mail and Fax**

Mr. Martin S. Smiley  
Chief Financial Officer  
mPhase Technologies, Inc.  
587 Connecticut Ave.  
Norwalk, CT

May 12, 2006

RE: **mPhase Technologies, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2005**

Dear Mr. Smiley:

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