



DIVISION OF
CORPORATION FINANCE

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

May 2, 2011

Via U.S. Mail and Facsimile

Martin S. Smiley
Chief Financial Officer and General Counsel
mPhase Technologies, Inc.
587 Connecticut Avenue
Norwalk, CT 06854-1711

Re: mPhase Technologies, Inc.
Form 10-K for the Year Ended June 30, 2009
Filed October 7, 2009
File No. 000-30202

Dear Mr. Smiley:

We have completed our review of the above referenced filing and have no further comments at this time. If you have any questions, please contact Jay Webb at (202) 551-3603.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant