



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.
Preliminary Proxy Statement on Schedule 14A
Filed October 19, 2009
File No. 000-30202

Dear Mr. Smiley:

We have completed our limited review of your Preliminary Proxy Statement and have no further comments at this time. If you have any questions, please contact Gabriel Eckstein at (202) 551-3286.

Sincerely,

Amanda Ravitz
Assistant Director