



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

DIVISION OF  
CORPORATION FINANCE

July 9, 2019

Christopher Cutchens  
Chief Financial Officer  
mPhase Technologies, Inc.  
9841 Washington Boulevard, Suite 390  
Gaithersburg, MD 20878

**Re: mPhase Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2018**  
**Filed October 15, 2018**  
**File No. 000-30202**

Dear Mr. Cutchens:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery