



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

February 19, 2008

Mr. Gustave T. Dotoli  
Chief Operating Officer and Chief Financial Officer  
Packetport.com, Inc.  
587 Connecticut Avenue  
Norwalk, CT 06854

**Re: Packetport.com, Inc.**  
**Form 10-KSB for the Fiscal Year Ended January 31, 2007**  
**Filed May 15, 2007**  
**File No. 0-19705**

Dear Mr. Dotoli:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant