

Mail Stop 4561

August 11, 2009

Thomas J. Stallings  
Chief Executive Officer  
Easylink Services International Corporation  
6025 The Corners Parkway, Suite 100  
Norcross, Georgia 30092

**Re: Easylink Services International Corporation  
Form 10-K for the fiscal year ended July 31, 2008  
Filed October 21, 2008  
File No. 000-24996**

Dear Mr. Stallings:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief