



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 16, 2008

Via U.S. Mail

Mr. William K. Hergenhan
Chief Financial Officer
Metro One Telecommunications, Inc.
11200 Murray Scholls Place
Beaverton, OR 97007

**RE: Metro One Telecommunications, Inc.
Form 10-K for the Year ended December 31, 2007
Filed March 31, 2008
File No. 000-27024**

Dear Mr. Hergenhan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spigel
Assistant Director