



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 21, 2008

**Via U.S. Mail and Fax**

Mr. Paul R. Arena  
Chief Executive Officer  
i2 Telecom International, Inc.  
5070 Old Ellis Pointe  
Suite 110  
Roswell, GA 30076

**RE: i2 Telecom International, Inc.  
Forms 10-KSB and 10-KSB/A for the fiscal year ended December 31, 2006  
Filed April 2, 2007 and August 23, 2007, respectively, and  
Forms 10-QSB/A for the quarters ended June 30, 2007 and September 30, 2007  
Filed August 23, 2007 and November 14, 2007  
File No. 0-27704**

Dear Mr. Arena:

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

Sincerely,

Larry Spigel  
Assistant Director