

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
MAY 9, 2008**

**ORDER DENYING CONFIDENTIAL TREATMENT  
REQUEST UNDER RULE 24b-2  
AND  
NOTICE OF OPPORTUNITY TO PETITION  
FOR REVIEW UNDER THE  
SECURITIES EXCHANGE ACT OF 1934**

**Internet America, Inc.  
File No. 1-32273 - CF#21390**

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The Division of Corporation Finance denied your request for confidential treatment of the information excluded from Exhibit 4.1 to the Form 8-K filed on December 11, 2007.

We denied your request because we concluded that the application did not comply with the requirements of Rule 24b-2, in that it failed to provide:

- an adequate analysis of the applicable exemption from disclosure under the Commission's rules and regulations adopted under the Freedom of Information Act, as required by 17 CFR 240.24b-2(b)(2)(ii);
- a specific stated date through which confidential treatment is sought, and a justification of the period of time for which confidential treatment is sought, as required by 17 CFR 240.24b-2(b)(2)(ii); and
- a written consent to the furnishing of the confidential portion to other government agencies, offices or bodies and to the Congress, as required by 17 CFR 240.24b-2(b)(2)(iii).

If you wish to petition the Commission under 17 CFR 201.431 for a review, you must submit the petition to the Office of the Secretary within 5 days after we mailed this Order. Otherwise, we will make the information for which you requested confidential treatment available to the public.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

David L. Orlic  
Special Counsel