

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

Mail Stop 3720

February 4, 2008

Via U.S. Mail and Fax (408) 694-9600

Stephen R. Bowling Chief Financial Officer eOn Communications Corp. 185 Martinvale Lane San Jose, CA 95119

RE: eOn Communications Corp.

Form 10-KSB for the fiscal year ended July 31, 2007

Filed October 30, 2007

Form 10-QSB for the quarters ended

File No. 0-26399

Dear Mr. Bowling:

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 Spirgel
Assistant Director