

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

Mail Stop 3720

March 4, 2010

## Via U.S. Mail and Fax

Mr. Lee M. Bowling Chief Financial Officer eOn Communications Corporation 185 Martinvale Lane San Jose, CA 95119

**Re:** eOn Communications Corporation

Form 10-K for Fiscal Year Ended July 31, 2009

Filed October 29, 2009

Forms 10-Q for Fiscal Quarter Ended October 31, 2009

File No. 0-26399

Dear Mr. Bowling:

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

Sincerely,

Larry Spirgel Assistant Director