

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

Mail Stop 3720

January 16, 2008

Via U.S. Mail and Fax (011-972-3976-9998)

Mr. Robert K. Mills Chief Financial Officer VYYO Inc. 6625 The Corners Parkway Suite 100 Norcross, GA 30092

RE: VYYO Inc.

Form 10-K for the fiscal year ended December 31, 2006

Filed April 2, 2007 File No. 000-30189

Dear Mr. Mills:

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