



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2012

Via E-mail

Dennis Becker  
Chief Executive Officer  
CommerceTel Corporation  
58 West Buffalo Road, Suite 200  
Chandler, AZ 85225

**Re: CommerceTel Corporation  
Form 8-K filed on February 24, 2012  
File No. 000-53851**

Dear Mr. Becker:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 8-K filed on February 24, 2012

1. Revise the third and fourth paragraphs to identify the "subsequent interim period." In this regard, please specify the date that the subsequent interim period ends. Specifically, the date on which the former accountants were dismissed and the new accountants engaged, respectively. Refer to Item 304(a)(1)(iv) of Regulation S-K.
2. We note that you "consulted with the new accountant regarding the application of accounting principles to [your] acquisition" of substantially all of the assets of Digimark's BoomText business and that this consultation appears to be of the type identified in Item 304(a)(2)(i) of Regulation S-K. Please revise your filing to provide the specific disclosures required by Item 304(a)(2)(ii)(A), (B), (C) and (D).

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3. To the extent that you make changes to the Form 8-K to comply with our comments, please obtain and file an updated Exhibit 16 letter from the former accountants stating whether the accountants agree with the statements made in your revised Form 8-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Tamara J. Tangen, Staff Accountant, at (202) 551-3443 with any questions regarding our comments. If you require further assistance, do not hesitate to contact me at (202) 551-3730.

Sincerely,

/s/ Stephen G. Krikorian

Stephen G. Krikorian  
Accounting Branch Chief

Via E-mail  
Louis A. Brilleman, Esq.