



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 27, 2010

Mr. Robert B. Wagner
Chief Financial Officer
XETA Technologies, Inc.
1814 W. Tacoma Street
Broken Arrow, OK 74012-1406

**Re: XETA Technologies, Inc.
Form 10-K for Fiscal Year Ended October 31, 2009
Filed January 8, 2010
File No. 0-16231**

Dear Mr. Wagner:

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

Sincerely,

/s/ Carlos Pachó

/for/ Larry Spigel
Assistant Director