

November 22, 2006

Mail Stop 4561

Daniel J. Brinker  
President and Chief Executive Officer  
American TonerServ Corporation  
475 Aviation Boulevard, Suite 100  
Santa Rosa, CA 95403

**RE: American TonerServ Corporation  
Amendment no. 1 to Form SB-2  
Filed November 6, 2006  
File number 333-137831**

Dear Mr. Brinker:

We have reviewed the above amendment and have the following comment.

Form S-3

1. Please update to conform to the requirements of paragraph (g) of Item 310 of Regulation S-B.

Legal Opinion

2. Please file an updated opinion of counsel regarding the legality of the offering.

Accountant's Consent

3. Please include a currently dated and manually signed consent of the public accountants.

Daniel J. Brinker  
American TonerServ Corporation  
November 22, 2006  
Page 2 of 2

Please contact Hugh Fuller at (202) 551-3853 or me at (202) 551-3462 with any other questions.

Sincerely,

Mark P. Shuman  
Branch Chief – Legal

CC: James P. Beck  
Krys Boyle, P.C.  
600 Seventeenth Street  
Suite 2700 South Tower  
Denver, CO 80202  
Facsimile no. (303) 893-2882