

January 16, 2007

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. 3 to Form SB-2  
Filed January 5, 2007  
File number 333-137831**

Dear Mr. Brinker:

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

Form SB-2  
Executive Compensation, page 31

1. Please note that the Commission recently revised disclosure requirements regarding compensation and related persons disclosure and other matters in Release No. 33-8732A. Please update your disclosure accordingly. Please see Interpretation J.8B of our July 1997 Manual of Publicly Available Telephone Interpretations and Question 7 of our Executive Compensation and Related Person Disclosure Transition Questions and Answers.

Daniel J. Brinker  
American TonerServ Corporation  
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Closing

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