

Room 4561

March 22, 2007

Mr. Edouard A. Garneau  
Chief Executive Officer  
Cardinal Communications, Inc.  
309 Interlocken Crescent Suite 900  
Broomfield, Colorado 80021

**Re: Cardinal Communications, Inc.  
Form 10-KSB for the Fiscal Year Ended December 31, 2005  
Filed April 17, 2006**

Dear Mr. Garneau:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief