



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

October 3, 2008

Via U.S. Mail and Fax

Mr. Michael Nguyen
President and Chief Financial Officer
Nettel Holdings, Inc.
12655 SW Center Street
Beaverton, Oregon 97005

**RE: Nettel Holdings, Inc.
 Form 10-KSB for the year December 31, 2007
 Filed May 14, 2008 and amended on October 3, 2008
 File no. 0-26307**

Dear Mr. Nguyen:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French
Accountant Branch Chief