



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 14, 2008

Mr. Patrick Gray  
Chief Financial Officer  
Axesstel, Inc.  
6815 Flanders Drive  
San Diego, CA 92121

**Re: Axesstel, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed April 2, 2007**  
**File No. 1-32160**

Dear Mr. Gray:

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

Sincerely,

Larry Spiegel  
Assistant Director