

Mail Stop 3561

May 1, 2008

Ms. Robyn Gatch-Priest
Senior Vice President and Chief Financial Officer
eTELCHARGE.com
1636 N. Hampton, Suite 270
Desoto, Texas 75115

**Re: eTELCHARGE.com
Item 4.01 Form 8-K
Filed April 17, 2008
File No. 000-30479**

Dear Ms. Gatch-Priest:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant