



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 6, 2009

Mr. Robert Howe
President and Chief Executive Officer
eTelcharge.com
124 Loftin Street, Suite 600
Cedar Hill, Texas 75104

Re: eTelcharge.com
Item 4.01 Form 8-K
Filed March 30, 2009
File No. 0-30479

Dear Mr. Howe:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant