

Mail Stop 4561

October 8, 2008

Mr. Henryk Dabrowski  
President and Director  
Alternet Systems, Inc.  
#610-815 West Hastings Street  
Vancouver, BC, V6C 1B4

**Re: Alternet Systems, Inc.  
Form 10-KSB and 10-KSB/A for the Fiscal Year Ended  
December 31, 2007  
File No. 000-31909**

Dear Mr. Dabrowski:

We have completed our review of your Form 10-KSB and 10-KSB/A for the Fiscal Year Ended December 31, 2007 and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis  
Assistant Chief Accountant