

Mail Stop 3561

August 26, 2008

Mr. Bradford Tolley  
Chief Financial Officer  
Andover Energy Holdings, Inc.  
340 Royal Poinciana Way, Suite 326B  
Palm Beach, FL 33480

**Re: Andover Energy Holdings, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2007**  
**Form 10-QSB for the quarterly period ended March 31, 2008**  
**File No. 000-32055**

Dear Mr. Tolley:

We have completed our review of your Form 10-KSB and related filing and have no further comments at this time.

Sincerely,

Joseph Foti  
Senior Assistant Chief Accountant