



DIVISION OF
CORPORATION FINANCE

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

Mr. Craig Burton
Chief Financial Officer
NB Telecom, Inc.
106 May Drive
Saxonburg, Pennsylvania 16056

December 18, 2008

RE: **NB Telecom, Inc.**
Form 10-K for the year ended December 31, 2007
Filed April 15, 2008, as amended July 1, 2008
File No. 0-53131

Dear Mr. Burton:

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 Spigel
Assistant Director