



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 7, 2009

Mr. Thomas J. Irvine  
Chief Executive Officer  
AirtimeDSL  
102 NE 2<sup>nd</sup> Street #400  
Boca Raton, Florida 33432

**Re: AirtimeDSL**  
**Preliminary Information Statement on Schedule 14C**  
**Filed April 23, 2009**  
**File No. 000-52877**

Dear Mr. Irvine:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

Celeste Murphy  
Legal Branch Chief