



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 19, 2008

Via U.S. Mail and Fax

Mr. William Williams, Chief Financial Officer. Principal Financial Officer
American Nortel Communications, Inc.
7975 North Hayden Road, Suite D-333
Scottsdale, AZ 85253

Re: American Nortel Communications, Inc.
Item 4.01 of Form 8-K
Filed on March 31, 2008
File No. 1-13134

Dear Mr. Williams:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French
Accountant Branch Chief