



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 6, 2009

Mr. Michael T. Prior  
President and Chief Executive Officer  
Atlantic Tele-Network, Inc.  
10 Derby Square  
Salem, Massachusetts 01970

**RE: Atlantic Tele-Network, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 17, 2008**  
**File No. 001-12593**

Dear Mr. Prior:

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

Sincerely,

Larry Spigel  
Assistant Director

Cc: Matthew J. Gardella, Esq.  
Edwards Angell Palmer & Dodge LLP  
Via Facsimile: (617) 227-4420