



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 28, 2010

Mr. Justin D. Benincasa
Chief Financial Officer
Atlantic Tele-Network, Inc.
10 Derby Square
Salem, MA 01970

Re: Atlantic Tele-Network, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 16, 2010
File No. 1-12593

Dear Mr. Benincasa:

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

Sincerely,

/s/Larry Spigel
Assistant Director