



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

April 7, 2008

Via U.S. Mail and Fax (402) 392-7545

Mr. Christopher J. Canfield
President and Chief Financial Officer, Treasurer and Director
Rapid Link, Incorporated
5408 N. 99th Street
Omaha, NE 68134

**RE: Rapid Link, Incorporated
Form 10-KSB for the year October 31, 2007
Filed on January 23, 2008
File no. 0-22636**

Dear Mr. Canfield:

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

Sincerely,

Larry Spigel
Assistant Director