



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

Mail Stop 3720

May 18, 2010

Charles J. Zwebner  
Chief Executive Officer  
Rapid Link, Incorporated  
300 71<sup>st</sup> Street, Suite 500  
Miami, FL 33141

**RE: Rapid Link, Incorporated  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed May 12, 2010  
File No. 0-22636**

Dear Mr. Zwebner:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s Celeste Murphy, for

Larry Spigel  
Assistant Director

Cc: Carlos Mas  
Via facsimile: (305) 530-0055