



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 8, 2007

Mr. Rick Fresia
Chief Financial Officer
ACT Teleconferencing, Inc.
1526 Cole Boulevard, Suite 300
Golden, CO 80401

**Re: ACT Teleconferencing, Inc.
Form 10-K and 10-K/A for Fiscal Year Ended December 31, 2006
Filed March 30, 2007 and April 2, 2007**

**Form 10-Q for Fiscal Quarter Ended March 31, 2007
File No. 0-27560**

Dear Mr. Fresia:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director