



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0303

Mail Stop 3628

July 11, 2007

**By Facsimile (303)825-1185 and U.S. Mail**

Scott A. Berdan, Esq.  
Kamlet Shepherd & Reichert LLP  
1515 Arapahoe Street, Tower 1, Suite 1600  
Denver, Colorado 80202

**Re: ACT Teleconferencing, Inc.  
Schedule 13E-3/A filed July 10, 2007  
File No. 5-54823**

Dear Mr. Berdan

We have reviewed the filing for the issues related to Schedule 13E-3 and those noted below and have the following comments:

1. We note your response to our previous comment number 1 that the estimates "were not material to the determination of the offering price pre share." Please advise whether you believe that the information is material to a shareholder's decision to tender. In this regard, we direct you to Release No. 34-15572 (February 15, 1979). While the Commission did not adopt the proposals made in that release, we believe the guidance is helpful.

Please direct any questions to me at (202) 551-3265. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to the following ZIP code: 20549-3628.

Very truly yours,

Pamela W. Carmody  
Special Counsel  
Office of Mergers & Acquisitions