

Mail Stop 3720

February 28, 2006

Cezar Martinez
Treasurer and Chief Financial Officer
Spantel Communications, Inc
5192 10th Avenue North, Suite D
Lake Worth, FL 33463

Re: Spantel Communications, Inc
Form 10-KSB for Fiscal Year Ended December 31, 2004
Filed April 29, 2005

Form 10-Q for Fiscal Quarter Ended March 31, 2005
File No. 0-25124

Dear Mr. Martinez:

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 Spirgel
Assistant Director
[CC: Neil S. Baritz, council]