



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 6, 2009

Mr. Michael T. Prior
President and Chief Executive Officer
Atlantic Tele-Network, Inc.
10 Derby Square
Salem, Massachusetts 01970

RE: Atlantic Tele-Network, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 17, 2008
File No. 001-12593

Dear Mr. Prior:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

Cc: Matthew J. Gardella, Esq.
Edwards Angell Palmer & Dodge LLP
Via Facsimile: (617) 227-4420