

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

Mail Stop 3720

October 28, 2010

Mr. Justin D. Benincasa Chief Financial Officer Atlantic Tele-Network, Inc. 10 Derby Square Salem, MA 01970

> Re: Atlantic Tele-Network, Inc. Form 10-K for the fiscal year ended December 31, 2009 Filed March 16, 2010 File No. 1-12593

Dear Mr. Benincasa:

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

Sincerely,

/s/Larry Spirgel Assistant Director