

ELEC COMMUNICATIONS CORP  
Form RW WD  
April 24, 2007

***eLEC COMMUNICATIONS CORP.***  
***75 South Broadway, Suite 302***  
***White Plains, NY 10601***

April 24, 2007

**VIA EDGAR**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: **eLEC Communications Corp.**  
**Registration Statement on Form S-1**  
**File No. 333-132285**

Ladies and Gentlemen:

In accordance with Rule 477 under the Securities Act of 1933, as amended, eLEC Communications Corp., a New York corporation (the Company), hereby withdraws the above-referenced Registration Statement on Form S-1 (Reg. No. 333-132285) (the Registration Statement), which was originally filed with the Securities and Exchange Commission (the Commission) on March 8, 2006 and subsequently amended on May 2, 2006 and May 12, 2006. The Registration Statement, which has not been declared effective by the Commission, is being withdrawn due to the fact that the convertible debt relating to a majority of the registered shares of the Company's common stock is no longer outstanding. No securities were sold in connection with the offering to which the Registration Statement related.

Very truly yours,

/s/ Paul Riss

Paul Riss  
Chief Executive Officer