



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

DIVISION OF  
CORPORATION FINANCE

September 30, 2010

John A. Kallassy  
Chief Financial Officer  
Speedus Corp.  
1 Dag Hammarskjold Blvd.  
Freehold, NJ 07728

**Re: Speedus Corp.  
Item 4.01 Form 8-K  
File No. 000-27582  
Filed August 16, 2010**

Dear Mr. Kallassy:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Patrick Kuhn  
Staff Accountant