



DIVISION OF
CORPORATION FINANCE

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

February 23, 2011

Mr. John A. Kallassy
Treasurer and Chief Financial and Accounting Officer
Speedus Corp.
1 Dag Hammarskjold Blvd.
Freehold, New Jersey 07728

**Re: Speedus Corp.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 31, 2010
File No. 0-27582**

Dear Mr. Kallassy:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief