



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 0407

July 6, 2005

**Via U.S. Mail and Fax (717) 733-7461**

Thomas E. Morell  
Chief Financial Officer  
D&E Communications, Inc.  
124 East Main Street  
P.O. Box 458  
Ephrata, PA 17522-0458

**RE: D&E Communications, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2004**  
**Filed March 14, 2005**

**Form 10-Q for the quarter ended March 31, 2005**  
**File No. 0-20709**

Dear Mr. Morell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director