



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 16, 2009

Via U.S. Mail and Fax (845-986-6699)

Mr. Kenneth Volz
Chief Financial Officer
Warwick Valley Telephone Company
47 Main Street
Warwick, New York 10990

**RE: Warwick Valley Telephone Company
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 13, 2008
File No. 0-11174**

Dear Mr. Volz:

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

Sincerely,

Larry Spigel
Assistant Director