



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 5, 2011

Mr. Charles J. Deisbeck  
Chief Executive Officer  
112 East Main  
P.O. Box 190  
Breda, Iowa 51436

**Re: Breda Telephone Corp.**

**Form 10-K for the Year ended December 31, 2009  
Filed March 31, 2010**

**Form 10-K for the Year ended December 31, 2008  
Filed March 31, 2009**

**File No. 0-26525**

Dear Mr. Deisbeck:

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

Sincerely,

Larry Spigel  
Assistant Director