



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