



DIVISION OF
CORPORATION FINANCE

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

October 9, 2013

Via E-mail

Mr. Benoit Laliberte
Chief Executive Officer
Telephone Corporation
300-1550 Alberni
Vancouver, British Columbia V6G 1A5

Re: Telephone Corporation
Form 10-K for the fiscal year ended September 30, 2012
File No. 0-28793
Filed April 2, 2013

Dear Mr. Laliberte:

We issued comments to you on the above captioned filing on August 30, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by October 25, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Christy Adams, Senior Staff Accountant, at (202) 551-3363 or Terry French, Branch Chief Accountant, at (202) 551-3828 if you have questions.

Sincerely,

/s/ Carlos Pachó for

Larry Spirgel
Assistant Director