



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2013

Via E-mail

Mr. Benoit Laliberte  
Chief Executive Officer  
Telephone Corp.  
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 on the above captioned filing on August 30, 2013. On October 9, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Christy Adams, Senior Staff Accountant, at (202) 551-3363 or Carlos Pacho, Senior Assistant Chief Accountant, at (202) 551-3835 if you have questions.

Sincerely,

/s/ Terry French for

Assistant Director  
Larry Spigel