



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 28, 2009

**Via U.S. Mail and Fax (217) 258-6240**

Steven L. Childers  
Chief Financial Officer  
Consolidated Communications Holdings, Inc.  
121 South 17<sup>th</sup> Street  
Mattoon, Illinois 61938-3987

**RE: Consolidated Communications Holdings, Inc.  
Form 10-K for the fiscal year ended December 31, 2008**

**File No. 000-51446**

Dear Mr. Childers:

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

Sincerely,

Larry Spigel  
Assistant Director