



DIVISION OF  
CORPORATION FINANCE

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

June 25, 2015

Tony Ramos  
President  
Finger Lakes Region Rural Broadband Company, Inc.  
1050 Connecticut Avenue, N.W.  
10<sup>th</sup> Floor  
Washington, D.C. 20036

**Re: Finger Lakes Region Rural Broadband Company, Inc.  
Offering Statement on Form 1-A  
Filed June 23, 2015  
File No. 024-10457**

Dear Mr. Ramos:

Our preliminary review of your offering statement indicates that it fails in numerous material respects to comply with the requirements of the form. For example, your filing does not contain any Part II (offering circular) or Part III (exhibits) information. As a consequence, we will not perform an examination of the offering statement and we will not issue comments until the filing is in material compliance with the requirements of the form.

We will not be in a position to qualify the Form 1-A until you amend the offering statement to correct the material deficiencies and address any comments we may have at that time.

Please contact Gregory Dundas, Attorney-Adviser, at (202) 551-3436 or me at (202) 551-3810 with any questions.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spirgel  
Assistant Director