



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 25, 2008

**VIA US MAIL AND FAX (516) 625-1685**

Davis P. Stowell, President of General Partner (Principal Executive Officer,  
Principal Financial Officer, Principal Accounting Officer)  
Reeves Telecom Limited Partnership  
55 Brookville Road  
Glen Head, New York 11545

**Re: Reeves Telecom Limited Partnership  
Form 10-K for the Fiscal Year Ended December 31, 2007, as amended  
File No. 0-09305**

Dear Mr. Stowell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kyle Moffatt  
Accountant Branch Chief