



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

January 21, 2010

Davis P. Stowell  
President  
Grace Property Management, Inc.  
55 Brookville Road  
Glen Head, New York 11545

**Re: Reeves Telecom Limited Partnership**  
**Form 8-K/A, Item 4.01**  
**Filed on January 20, 2010**  
**File No. 000-09305**

Dear Mr. Stowell:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon  
Senior Staff Accountant