



DIVISION OF
CORPORATION FINANCE

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

January 20, 2011

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 19, 2011
File No. 000-09305

Dear Mr. Stowell:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Yolanda Crittendon
Staff Accountant