



DIVISION OF
CORPORATION FINANCE

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

December 13, 2012

Via E-mail

Mr. Robert M. McMurrey
Chief Executive Officer
Teletouch Communications, Inc.
5718 Airport Freeway
Fort Worth, TX 76117

Re: Teletouch Communications, Inc.
Form 10-K for the Fiscal Year Ended May 31, 2012
Filed August 29, 2012
File No. 1-13436

Dear Mr. McMurrey:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel
Assistant Director