



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 23, 2009

Via U.S. Mail and facsimile to (916) 786-1800

Mr. Steven C. Oldham
President and Chief Executive Officer
SureWest Communications
8150 Industrial Avenue, Building A
Roseville, CA 95678

Re: SureWest Communications
Form 10-K for the fiscal year ended December 31, 2008
Filed March 16, 2009
File No. 000-29660

Dear Mr. Oldham:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/ Kathleen Krebs for
Larry Spigel
Assistant Director