



DIVISION OF
CORPORATION FINANCE

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

September 21, 2010

Via U.S. Mail and Facsimile to 845-986-6699

Duane W. Albro
President and Chief Executive Officer
Warwick Valley Telephone Company
47 Main Street
Warwick, NY 10990

**Re: Warwick Valley Telephone Company
Form 10-K for the fiscal year ended December 31, 2009
Filed March 16, 2010
File No. 000-11174**

Dear Mr. Albro:

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

Sincerely,

/s/ Robert Bartelmes
for Larry Spigel
Assistant Director