

Mail Stop: 3720- CF/AD 11

Via U.S. Mail and Fax 540-984-3763

March 6, 2006

Mr. Earle A. Mackenzie, Executive Vice President and Chief  
Financial  
Officer  
Shenandoah Telecommunications Co.  
500 Shentel Way  
PO Box 459  
Edinburg, VA 22824

Re: Shenandoah Telecommunications Co.  
Item 4.02(a) of Form 8-K  
Filed on February 28, 2006  
File No. 0-9881

Dear Mackenzie:

We have reviewed your filing and have the following  
accounting  
comments. Where indicated, we think you should revise your  
document  
in response to these comments. If you disagree, we will consider  
your explanation as to why our comment is inapplicable or a  
revision  
is unnecessary. Please be as detailed as necessary in your  
explanation. In some of our comments, we may ask you to provide  
us  
with more information so that we may better understand your  
disclosure. Please understand that we may have additional  
comments  
after reviewing your amendment and responses to our comments.

Please understand that the purpose of our review process is  
to  
assist you in your compliance with the applicable disclosure  
requirements and to enhance the overall disclosure in your filing.  
We look forward to working with you in these respects. We welcome  
any questions you may have about our comments or any other aspect  
of  
our review. Feel free to call us at the telephone numbers listed  
at  
the end of this letter.

Please tell us if your certifying officers have considered  
the  
effect of the error on the adequacy of your disclosure controls  
and  
procedures as of the end of the fiscal years ended December 31,  
2004,  
and 2003 and all quarters in 2004 and the first three quarters of  
the  
year ended December 31, 2005.

We note that you intend to file restated financial  
statements.  
Please tell us how, and when, you will file them.

Shenandoah Telecommunications Co.  
March 2, 2006  
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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 all information required under the Securities  
Exchange Act of 1934 and that they have provided all information  
investors require for an informed investment decision. Since the  
company and its management are in possession of all facts relating  
to  
a company's disclosure, they are responsible for the accuracy and  
adequacy of the disclosures they have made.

In connection with responding to our comments, please  
provide,

in writing, a statement from the company acknowledging that:

\* the company is responsible for the adequacy and accuracy of the disclosure in the filing;

\* staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will respond. You may wish to provide us with marked copies of the amendment to expedite our review.

You may contact Gopal Dharia, Staff Accountant, at (202) 551-3353 or Terry French, Accountant Branch Chief, at (202) 551-3828 if you have questions regarding comments on the Form 8-K.

Sincerely,

Terry French  
Accountant Branch Chief