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March 25, 2015

Via EDGAR

Tom Kluck  
Legal Branch Chief  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549-3628

**Re: Communications Sales & Leasing, Inc.  
Amendment No. 4 to Form 10  
Filed March 25, 2015  
File No. 001-36708**

Dear Mr. Kluck:

Concurrently with the filing of this letter, Communications Sales & Leasing, Inc. (the "Company") is filing, via EDGAR, Amendment No. 4 to the Company's registration statement on Form 10 (File No. 001-36708) (the "Registration Statement").

Amendment No. 4 to the Registration Statement includes as Exhibit 99.1 a revised Information Statement (the "Information Statement"), which reflects the status of the Company's NASDAQ listing application and the identity of its General Counsel, among other items. To facilitate the Staff's review, we are supplementally providing a copy of the Registration Statement and the Information Statement, marked to show changes from Amendment No. 3 to the Registration Statement filed on March 12, 2015.

As you know, the Company has requested acceleration of the effective date of the Registration Statement so that it may become effective at 9:30 a.m., Eastern Time, on March 26, 2015, or as soon as possible thereafter. Should you have any questions or comments concerning this filing, or desire any further information regarding the Registration Statement, please contact me at (302) 651-3090.

Sincerely,

/s/ Robert B. Pincus  
Robert B. Pincus

cc: Kenneth Gunderman, President and Chief Executive Officer  
Communications Sales & Leasing, Inc.