



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2026

Jim Volk  
Chief Financial Officer  
SHENANDOAH TELECOMMUNICATIONS CO/VA/  
500 Shentel Way  
Edinburg, VA 22824

**Re: SHENANDOAH TELECOMMUNICATIONS CO/VA/  
Registration Statement on Form S-3  
Filed February 26, 2026  
File No. 333-293774**

Dear Jim Volk:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology