May 11, 2007

Via U.S. Mail

Mr. Trond Ø. Westlie Chief Financial Officer Telenor ASA Snarøyveien 30 N-1331 Fornebu Norway

RE: Telenor ASA

Form 20-F for the Year ended December 31, 2005

Filed April 6, 2006 File No. 000-31054

Dear Mr. Westlie:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director