



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 15, 2007

Mr. René Obermann
Chief Executive Officer and
Chairman of the Management Board
Deutsche Telekom AG
Friedrich-Ebert-Allee 140
53113 Bonn
Germany

RE: Deutsche Telekom AG
Form 20-F for the fiscal year ended December 31, 2006
File number: 1-14540
Filed March 1, 2007

Dear Mr. Obermann:

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 Spigel
Assistant Director