



DIVISION OF  
CORPORATION FINANCE

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

Mr. João Adalberto Elek Júnior  
Chief Financial Officer  
Net Communications Services Inc.  
Rua Verbo Divino 1356  
04719-002 São Paulo-SP  
Federative Republic of Brazil

December 2, 2010

**Re: Net Communications Services Inc.**  
**Form 20-F for the fiscal year ended December 31, 2009**  
**Filed May 21, 2010**  
**File No. 0-28860**

Dear Mr. Elek:

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