



DIVISION OF  
CORPORATION FINANCE

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

October 31, 2011

Via E-mail

Mr. José Antonio Guaraldi Félix  
Chief Executive Officer  
Net Serviços de Comunicação S.A.  
Rua Verbo Divino, 1356  
São Paulo-SP-04719-002  
Brazil

**Re: Net Serviços de Comunicação S.A.  
Form 20-F for Fiscal Year Ended December 31, 2010  
Filed June 30, 2011  
File No. 0-28860**

Dear Mr. Félix:

We have reviewed your letter dated September 30, 2011 in response to our letter dated August 19, 2011 and have the following comment. Please comply with the following comment in future filings; confirm in writing that you will do so, and explain to us how you intend to comply.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Mr. José Antonio Guaraldi Félix  
Net Serviços de Comunicação S.A.  
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Note 20. Commitments and Provisions, page F-55

1. Please separately disclose the amount of unused provisions reversed during the period. We note that you currently disclose a single line item for payments and reversals. Refer to paragraph 84(d) of IAS 37.

Please file all correspondence over EDGAR. You may contact Christy Adams, Senior Staff Accountant, at (202) 551-3363 or Terry French, Accountant Branch Chief, at (202) 551-3828 if you have questions regarding comments on the financial statements and related matters. Please contact Kate Beukenkamp, Staff Attorney, at (202) 551-6971 or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Carlos Pachó for

Larry Spigel  
Assistant Director