



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 26, 2007

**VIA U.S. MAIL AND FAX (408) 952-7202**

Mr. Justin Spencer  
Chief Financial Officer  
Covad Communications Group, Inc.  
110 Rio Robles  
San Jose, California 95134

**Re: Covad Communications Group. Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
File No. 1-32588**

Dear Mr. Spencer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director