

Mail Stop 3561

October 21, 2005

VIA INTERNATIONAL MAIL AND FAX 011-7-095-787-28-50

Mr. Alexander A. Lutsky
Chief Accountant (CFO)
OISC Long Distance and International Telecommunications Rostelecom
14, 1st Tverskaya-Yamskaya Street
125047 Moscow
Russian Federation

Re: Rostelecom
Form 20-F for Fiscal Year Ended December 31, 2004
Filed June 29, 2005
File No. 1-14748

Dear Mr. Lutsky:

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

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

DIVISION OF
CORPORATION FINANCE