

Mail Stop 3561

September 29, 2006

José Luis Magalhães Salazar
Chief Financial Officer
Tele Norte Leste Participações S.A.
Rua Humberto de Campos, 425/8º andar-Leblon
22430-190 Rio de Janeiro, RJ, Brazil

**Re: Tele Norte Leste Participações S.A.
Form 20-F for Fiscal Year Ended December 31, 2005
Filed June 30, 2006
File No. 1-14487**

Dear Mr. Salazar:

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