



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 3, 2008

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, 2007
Filed May 6, 2008
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