



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 31, 2010

Mr. Alex Waldemar Zornig  
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, 2008**  
**Filed July 13, 2009**  
**File No. 1-14487**

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