



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2011

Via E-mail

Mr. Alex Waldemar Zorning  
Chief Financial Officer  
Tele Norte Leste Participacoes S.A.  
Rua Jumberto de Campos  
425/8 andar-Leblon  
22430-190 Rio de Janeiro, RJ, Brazil

**Re: Tele Norte Leste Participacoes S.A.  
Form 20-F for the fiscal year ended December 31, 2010  
Filed May 4, 2011  
File No. 001-14487**

Dear Mr. Zorning:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel  
Assistant Director