

Mail Stop 3720

October 17, 2007

Mr. Gilmar Roberto Pereira Camurra  
Chief Financial Officer  
Telecomunicações de São Paulo S.A. - Telesp  
Rua Martiniano de Carvalho, 851  
01321-001 São Paulo, SP, Brasil

Re: Telecomunicações de São Paulo S.A. - Telesp  
Form 20-K for Fiscal Year Ended December 31, 2006  
Filed April 16, 2007

Dear Mr. Camurra:

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