



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 2, 2009

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

Re: Telecomunicações de São Paulo S.A. - TELESP
Form 20-F for Fiscal Year Ended December 31, 2008
Filed April 13, 2009
File No. 1-14475

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