



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 13, 2009

Ms. Christini Spanoudaki
Chief Financial Officer
Hellenic Telecommunications Organizations S.A.
99 Kifissias Avenue
GR 15124 Amaroussion
Athens Greece

Re: Hellenic Telecommunications Organization S.A.
Form 20-F for Fiscal Year Ended December 31, 2008
Filed June 30, 2009
File No. 001-14876

Dear Ms. Spanoudaki:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director