



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2010

Mr. Panagis Vourloumis  
Chairman and Managing Director  
Hellenic Telecommunications Organization 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, 2009**  
**Filed June 7, 2010**  
**File No. 1-14876**

Dear Mr. Vourloumis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director