



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

January 9, 2007

Via U.S. Mail

Mr. Ernesto Gardelliano  
Executive Vice President of Finance  
Vivo Participacoes S.A.  
Av. Doutor Chucri Zaidan 860, 04583-110  
San Paulo, SP  
Brazil

**RE: Vivo Participacoes S.A.  
Form 20-F for the Year ended December 31, 2006  
Filed May 3, 2007  
File No. 333-09470**

Dear Mr. Gardelliano:

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