



DIVISION OF  
CORPORATION FINANCE

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

January 4, 2011

Mr. Roberto Oliveira de Lima  
Chief Executive Officer  
Vivo Participacoes S.A.  
Av. Douter Chucri Zaidan 860, 04583-110  
Sao Paulo, SP, Brazil

**Re: Vivo Participacoes S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 333-09470**

Dear Mr. Oliveira de Lima:

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

Sincerely,

/s/  
Larry Spigel  
Assistant Director

cc: Diane G. Kerr, Esq.  
Davis Polk & Wardwell LLP  
Fax: (212) 701-5529