



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 20, 2008

Mr. José Luís Magalhães Salazar  
Chief Financial Officer  
Tele Norte Celular Participações S.A.  
Rua Levindo Lopes, 258 – Funcionários  
30.140-170, Belo Horizonte – MG, Brazil

**Re: Tele Norte Celular Participações S.A.  
Form 20-F for Fiscal Year Ended December 31, 2007  
Filed June 20, 2008  
File No. 333-09514-09**

Dear Mr. Salazar:

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