



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