



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

June 7, 2010

Anthimos Thomopoulos  
Chief Financial Officer  
National Bank of Greece S.A.  
86 Eolou Street  
10232 Athens, Greece

**RE: National Bank of Greece S.A.  
Form 20-F for Fiscal Year Ended December 31, 2008  
Filed July 15, 2009  
File No. 001-14960**

Dear Mr. Thomopoulos,

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief