



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

DIVISION OF  
CORPORATION FINANCE

December 9, 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, 2009**  
**Filed June 30, 2010**  
**File No. 001-14960**

Dear Mr. Thomopoulos,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief