



DIVISION OF  
CORPORATION FINANCE

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

**Via U.S. Mail**

Mr. Peter Currie  
Executive Vice President and Chief Financial Officer  
Nortel Networks Limited  
8200 Dixie Road, Suite 100  
Brampton, Ontario, Canada L6T 5P6

March 19, 2007

RE:           **Nortel Networks Limited**  
              **Form 10-K for the fiscal year ended December 31, 2005**  
              **Filed May 1, 2006**  
              **File No. 0-30758**

Dear Mr. Currie:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director