

Mail Stop 3720

May 11, 2007

Via U.S. Mail

Mr. Trond Ø. Westlie
Chief Financial Officer
Telenor ASA
Snarøyveien 30
N-1331 Fornebu
Norway

**RE: Telenor ASA
Form 20-F for the Year ended December 31, 2005
Filed April 6, 2006
File No. 000-31054**

Dear Mr. Westlie:

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