



DIVISION OF
CORPORATION FINANCE

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

June 20, 2012

Via E-mail

Anita Soni

Director Finance

Mahanagar Telephone Nigam Limited

12th Floor

Jeevan Bharati Building, Tower-1

124 Connaught Circus, New Delhi 110001

India

Re: Mahanagar Telephone Nigam Limited
Form 20-F for Fiscal Year Ended March 31, 2011
Filed September 29, 2011
File No. 333-13944

Dear Ms. Soni:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Carlos Pacho for

Larry Spigel
Assistant Director