

Mail Stop 3720

April 26, 2007

Mr. Ricardo Knoepfelmacher  
Chief Executive Officer  
Brasil Telecom S.A.  
SIA/Sul, ASP, Lote D, Bloco B  
71215-000 - Setor de Indústria, Brasília, DF, Brazil

**Re:   Brasil Telecom S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed June 30, 2006**  
**File No. 1-15256**

Dear Mr. Knoepfelmacher:

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