



DIVISION OF
CORPORATION FINANCE

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

June 29, 2010

Mr. Alex Waldemar Zornig
Chief Financial Officer
Brasil Telecom S.A.
SIA Sul, Área de Serviços Públicos, Lote D, Bloco B
Brasília, D.F., 71.215-000
Federative Republic of Brazil

RE: Brasil Telecom S.A.
Form 20-F for Fiscal Year Ended December 31, 2008, As Amended
Filed August 7, 2009
File No. 1-15256

Dear Mr. Zornig:

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

Sincerely,

Larry Spigel
Assistant Director