



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 31, 2008

Via U.S. Mail and Fax (540) 946-3595

Mr. Michael Moneymaker
Chief Financial Officer
Ntelos Holdings Corp.
401 Spring Lane, Suite 300
Waynesboro, Virginia 22980

RE: **Ntelos Holdings Corp.**
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 0-51798

Dear Mr. Moneymaker:

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