



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