

Mail Stop 3720

October 5, 2006

**Via U.S. Mail**

Mr. Glen F. Post, III  
Chairman of the Board and  
Chief Executive Officer  
CenturyTel, Inc.  
100 CenturyTel Drive  
Monroe, Louisiana 71203

**RE: CenturyTel, Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
Filed March 16, 2006**

**Form 10-Q for the quarter ended March 31, 2006  
Filed May 3, 2006  
File No. 1-7784**

Dear Mr. Post:

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