

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