



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 13, 2008

Via U.S. Mail

Mr. Glen F. Post, III
Chairman of the Board of Directors 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, 2007
Filed February 29, 2008
File No. 1-7784**

Dear Mr. Post:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director