



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. Peter Currie
Executive Vice President and Chief Financial Officer
Nortel Networks Corporation
8200 Dixie Road, Suite 100
Brampton, Ontario, Canada L6T 5P6

March 19, 2007

RE: **Nortel Networks Corporation**
 Form 10-K for the fiscal year ended December 31, 2005, as amended
 Filed April 28, 2006
 File No. 1-07260

Dear Mr. Currie:

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