



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 30, 2008

Paviter S. Binning  
Executive Vice President and Chief Financial Officer  
Nortel Networks Corporation  
195 The West Mall  
Toronto, Ontario, Canada M9C 5K1

**Re: Nortel Networks Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 27, 2008**

**Form 10-Q for the Fiscal Quarter Ended March 31, 2008  
File No. 001-07260**

Dear Mr. Binning:

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