



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 11, 2008

Julio Covarrubias Fernandez  
Chief Financial Officer  
Telecommunications Company of Chile  
Avenida Providencia 111  
Santiago, Chile

**Re: Telecommunications Company of Chile  
Form 20-F for Fiscal Year Ended December 31, 2006  
Filed April 13, 2007  
File No. 1-10579**

Dear Mr. Fernandez:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director