

Mail Stop 3720

September 29, 2006

Via U.S. Mail

Mr. Adolfo Cerezo Perez
Chief Financial Officer
Telefonos de Mexico, S.A. de C.V.
Parque Via 190,
Colonia Cuauhtemoc,
06599 Mexico, D.F., Mexico

**RE: Telefonos de Mexico, S.A. de C.V.
Form 20-F for the Year ended December 31, 2005
File No. 001-32741**

Dear Mr. Perez:

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

Sincerely,

Larry Spirgel
Assistant Director