



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 15, 2010

Mr. Paul Reynolds
Chief Executive Officer
Telecom Corporation of New Zealand Limited
8 Hereford Street
Auckland, New Zealand

RE: Telecom Corporation of New Zealand Limited
Form 20-F for the Fiscal Year Ended June 30, 2009
Filed August 21, 2009
File No. 1-10798

Dear Mr. Reynolds:

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 Spigel
Assistant Director