

Mail Stop 3561

May 8, 2008

Mr. David Bakhshi  
Chief Executive Officer  
Latin American Telecommunications Venture Company- LATVCO  
1981 Marcus Avenue # C129  
Lake Success, NY 11042

**Re: Latin American Telecommunications Venture Company- LATVCO  
Form 10-KSB for the Fiscal Year Ended  
December 31, 2007  
File No. 33-55254-40**

Dear Mr. Bakhshi:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services