

Mail Stop 5546

February 15, 2008

Via U.S. Mail and Facsimile

Henrique Manuel Fusco Granadeiro
Chief Executive Officer
Portugal Telecom, SGPS, S.A.
Av. Fontes Pereira de Melo, 40
1069-300 Lisboa Codex, Portugal

**Re: Portugal Telecom, SGPS, S.A.
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed June 29, 2007
Form 6-K Filed October 18, 2007
Response Letters Dated January 14, 2008 and February 11, 2008
File No. 1-13758**

Dear Mr. Granadeiro:

We refer you to our comment letters dated December 20, 2007 and January 29, 2008 regarding business contacts with Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spigel
Assistant Director
Division of Corporation Finance

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