



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 15, 2007

Mr. René Obermann  
Chief Executive Officer and  
Chairman of the Management Board  
Deutsche Telekom AG  
Friedrich-Ebert-Allee 140  
53113 Bonn  
Germany

RE: Deutsche Telekom AG  
Form 20-F for the fiscal year ended December 31, 2006  
File number: 1-14540  
Filed March 1, 2007

Dear Mr. Obermann:

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