



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 18, 2007

Mr. Marko Bogoievski
Chief Financial Officer
Telecom Corporation of New Zealand Limited
Telecom House
68 Jervois Quay
Wellington, New Zealand

**Re: Telecom Corporation of New Zealand Limited
Form 20-F for Fiscal Year Ended June 30, 2006
Filed September 25, 2006
File No. 1-10798**

Dear Mr. Bogoievski:

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

Sincerely,

Larry Spirgel
Assistant Director