

Mail Stop 3720

March 20, 2007

Via U.S. Mail and Fax (212) 822-5342

Mr. Armando Yanes
Chief Financial Officer
National Telephone Company of Venezuela
Edificio CANTV
Avenida Libertador
Caracas, Venezuela

**RE: National Telephone Company of Venezuela (CANTV)
Form 20-F for the year ended December 31, 2005
Filed June 30, 2006
File No. 1-14538**

Dear Mr. Yanes:

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 Spirgel
Assistant Director