



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 6, 2007

Valerio Cavallo  
Chief Financial Officer  
Telecom Argentina S.A.  
Alicia Moreau de Justo 50  
(C1107AAB)-Buenos Aires, Argentina

**Re: Telecom Argentina S.A.  
Form 20-F for the Fiscal Year Ended December 31, 2006  
Filed June 22, 2007**

**File No. 1-13464**

Dear Mr. Cavallo:

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

Sincerely,

Larry Spigel  
Assistant Director