



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2011

Via E-mail

Mr. José Antonio Guaraldi Félix  
Chief Executive Officer  
Net Serviços de Comunicação S.A.  
Rua Verbo Divino, 1356  
São Paulo-SP-04719-002  
Brazil

**Re: Net Serviços de Comunicação S.A.  
Form 20-F for Fiscal Year Ended December 31, 2010  
Filed June 30, 2011  
File No. 0-28860**

Dear Mr. Félix:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director