

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

Mail Stop 3720

May 13, 2008

<u>Via U.S. Mail</u>

Mr. Glen F. Post, III Chairman of the Board of Directors and Chief Executive Officer CenturyTel, Inc. 100 CenturyTel Drive Monroe, Louisiana 71203

> RE: CenturyTel, Inc. Form 10-K for the fiscal year ended December 31, 2007 Filed February 29, 2008 File No. 1-7784

Dear Mr. Post:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director