



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 23, 2006

**Via U.S. Mail and Fax (44) 1256 75 3508**

Jacques Kerrest  
Chief Financial Officer  
NTL Incorporated  
909 Third Avenue, Suite 2863  
New York, NY 10022

**Re: NTL Incorporated  
Form 10-K for the year ended December 31, 2005  
Filed March 1, 2006**

**Form 10-QSB for fiscal quarter ended March 31, 2005**

**File No. 0-22616**

Dear Mr. Kerrest:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,  
/s/ Terry French  
for Larry Spigel  
Assistant Director