

TELECOM ARGENTINA SA  
Form 6-K  
February 16, 2012  
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# SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## FORM 6-K

Report of Foreign Issuer

Pursuant to Rule 13a-16 or 15d-16 of  
the Securities Exchange Act of 1934

For the month of February 2012

Commission File Number: 001-13464

## Telecom Argentina S.A.

(Translation of registrant's name into English)

Alicia Moreau de Justo, No. 50, 1107

Buenos Aires, Argentina

(Address of principal executive offices)

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Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Yes  No

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Yes  No

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**Telecom Argentina S.A.**

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**Item**

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| 1. | <u>English translation of letter to the Buenos Aires Stock Exchange dated February 15, 2012</u> | 1 |
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**FREE TRANSLATION**

**FOR IMMEDIATE RELEASE**

Buenos Aires, February 15, 2012

**Securities and Exchange Commission**

Dear Sirs,

**RE.: Complementary Information in IFRS as of September 30, 2011**

I am writing you as **Responsible for Market Relations** of **Telecom Argentina S.A.** ( Telecom Argentina or the Company ) to inform you that the Company has prepared a Special Report with the purpose of facilitating information to the investor community of the effects that the adoption of IFRS will have on its financial statements as since the beginning of fiscal year 2012, such financial statements will be prepared in accordance with the referred rules.

The Special Report may be accessed in the Company s website at the address <http://www.telecom.com.ar/investors/index.html>, section **Press releases and others**.

Sincerely,

**Pedro Insussarry**  
**Responsible for Market Relations of Telecom Argentina**

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**Telecom Argentina S.A.**

Date: February 16, 2012

By: /s/ Enrique Garrido  
Name: Enrique Garrido  
Title: Chairman of the Board of Directors