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Yes No X

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934:

Yes No X

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): N/A

Telefónica, S.A.

TABLE OF CONTENTS

Item	Sequential Page Number
1. Presentation on Quarterly Results January-March 2006	25

Para más información / For further information

Dirección de Comunicación Corporativa

Tel: +34 91 584 09 20

Press Office

Fax: +34 91 532 71 18

Gran Vía, 28 - 3ª Planta

e-mail: prensa@telefonica.es

28013 - MADRID

<http://www.telefonica.es/saladeprensa>

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.

		Telefónica, S.A.
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Date:

May 12th, 2006

By:

/s/ Santiago Fernández Valbuena

Name:

Santiago Fernández Valbuena

Title:

Chief Financial Officer