

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

November 27, 2006

Mr. Marco Mangiagalli Chief Financial Officer Eni SpA Piazzale Enrico Mattei 1 00144 Rome, Italy

Re: Eni SpA

Form 20-F for the Fiscal Year Ended December 31, 2005

Filed June 21, 2006 File No. 001-14090

Dear Mr. Mangiagalli:

We have completed our review of your 2005 Form 20-F, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller Branch Chief