

Mail Stop 3561

March 20, 2007

Via US Mail and Facsimile

Mr. Massimo Branda  
Head of Administration, Tax and  
Corporate Affairs  
Benetton Group S.p.A.  
Via Villa Minelli 1  
31050 Ponzano Veneto  
TV, Italy

**Re: Benetton Group S.p.A.  
Form 20-F for the fiscal year ended December 31, 2005  
Filed June 27, 2006  
Form 6-K filed October 10, 2006  
File No. 001-10230**

Dear Mr. Branda:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely yours,

Michael Moran  
Branch Chief