



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

February 19, 2008

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

**Re: Eni SpA**  
**Form 20-F for Fiscal Year Ended December 31, 2006**  
**Filed June 20, 2007**  
**File No. 001-14090**

Dear Mr. Mangiagalli:

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

Sincerely,

Karl Hiller  
Branch Chief