



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 2, 2009

Mr. Alessandro Bernini
Chief Financial Officer
Eni SpA
1, piazzale Enrico Mattei
00144 Rome, Italy

Re: Eni SpA
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed May 14, 2009
File No. 001-14090

Dear Mr. Bernini:

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

Sincerely,

Karl Hiller
Branch Chief