



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2011

Via Facsimile

Mr. Paolo Scaroni  
Chief Executive Officer  
Eni S.p.A.  
1 Piazzale Enrico Mattei  
00144 Rome, Italy

**Re: Eni S.p.A.  
Form 20-F for the fiscal year ended December 31, 2009  
Filed April 26, 2010  
File No. 001-14090**

Dear Mr. Scaroni:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Brad Skinner for

H. Roger Schwall  
Assistant Director