



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

September 1, 2017

Massimo Mondazzi  
Chief Financial Officer  
Eni SpA  
1, piazza Ezio Vanoni  
20097 San Donato Milanese (Milano) – Italy

**Re: Eni SpA**  
**Form 20-F for the Fiscal Year Ended December 31, 2016**  
**Filed March 22, 2017**  
**File No. 1-14090**

Dear Mr. Mondazzi:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Loan Lauren P. Nguyen *for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources