

Mail Stop 3720

March 8, 2007

Stefano De Angelis
Chief Financial Officer
TIM Participações S.A.
Avenida das Americas, 3434-7º andar
22640-102 Rio de Janeiro, RJ, Brazil

**Re: TIM Participações S.A.
Form 20-F for Fiscal Year Ended December 31, 2005
Filed May 16, 2006
File No. 1-14491**

Dear Mr. De Angelis:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spiegel
Assistant Director