



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 24, 2008

Mr. Mario Cesar Pereira de Araujo  
Chief Executive Officer  
TIM Participações S.A.  
Avenida das Americas, 3.434-7º andar  
22640-102 Rio de Janeiro, RJ, Brazil

**Re: TIM Participações S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Filed June 3, 2008**  
**File No. 1-14491**

Dear Mr. De Araujo:

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 Spigel  
Assistant Director