



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