



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

October 23, 2017

Via E-Mail

Adrian Calaza
Chief Financial Officer
TIM Participações S.A.
João Cabral de Melo Neto Avenue
850-South Tower-12th Floor
22775-057 Rio de Janeiro, RJ
Brazil

**Re: TIM Participações S.A.
Form 20-F for the Fiscal Year Ended December 31, 2016
Filed April 11, 2017
File No. 1-14491**

Dear Mr. Calaza:

We refer you to our comment letter dated September 26, 2017 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spigel
Assistant Director