



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

November 7, 2017

Via Email

Gabriel Moura  
Chief Financial Officer  
Itau CorpBanca  
Rosario Norte 660  
Las Condes  
Santiago, Chile

**Re: Itau CorpBanca**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed April 13, 2017**  
**File No. 001-32305**

Dear Mr. Moura:

We have completed our review of your filings. 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/ John P. Nolan

John P. Nolan  
Senior Assistant Chief Accountant  
Office of Financial Services