



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

DIVISION OF  
CORPORATION FINANCE

September 7, 2021

Gabriel Amado de Moura  
Chief Executive Officer  
Itau Corpbanca  
Rosario Norte 660  
Las Condes  
Santiago, Chile

**Re: Itau Corpbanca**  
**Form 20-F for the fiscal year ended December 31, 2020**  
**Filed April 23, 2021**  
**File No. 001-32305**

Dear Mr. Amado de Moura:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Finance