

Mail Stop 3561

September 27, 2007

Via US Mail and Facsimile

Mr. Emilio Foa  
Chief Financial Officer  
Benetton Group S.p.A.  
Via Villa Minelli 1  
31050 Ponzano Veneto (TV)  
TV, Italy

**Re: Benetton Group S.p.A.  
Form 20-F for the fiscal year ended December 31, 2006  
Filed June 27, 2007  
File No. 001-10230**

Dear Mr. Foa:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief