



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 1, 2008

Via U.S. mail and facsimile

Mr. Aldo Uva
Chief Executive Officer
Natuzzi S.p.A.
Via Iazzitiello 47
70029 Santeramo, Italy

**RE: Form 20-F for the fiscal year ended December 31, 2007
File No. 001-11854**

Dear Mr. Uva:

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

You may contact Chambre Malone, Attorney, at (202) 551-3262 or, in her absence, Jennifer Hardy, Legal Branch Chief, at (202) 551-3767 if you have any questions regarding legal matters. Please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, the undersigned at (202) 551-3769 if you have any questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker
Accounting Branch Chief