



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2009

Via U.S. Mail and Facsimile (39 02 365 79809)

Pasquale Natuzzi  
Chief Executive Officer  
Natuzzi S.p.A.  
Via Iazzitiello 47  
70029 Santeramo, Italy

**Re: Natuzzi S.p.A.**  
**Form 20-F for the Fiscal Year Ended December 31, 2008**  
**Filed June 29, 2009**  
**File No. 1-11854**

Dear Mr. Natuzzi:

We refer you to our comment letter dated August 24, 2009 regarding business contacts with Syria and Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance