



DIVISION OF
CORPORATION FINANCE

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

October 12, 2023

Gabriel P. Blasi
Chief Financial Officer
Telecom Argentina SA
General Hornos 690
(C1272ACK), Buenos Aires
Argentina

Re: Telecom Argentina SA
Form 20-F for the Fiscal Year Ended December 31, 2022
File No. 001-13464

Dear Gabriel P. Blasi:

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 Technology