



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

February 26, 2008

Via U.S. Mail

Mr. Enrico Parazzini  
Chief Financial Officer  
Telecom Italia S.p.A.  
Piazza degli Affari 2  
20123 Milan, Italy

**Re: Telecom Italia S.p.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2006**  
**Filed June 21, 2007**  
**File No. 1-13882**

Dear Mr. Parazzini:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director