



DIVISION OF
CORPORATION FINANCE

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

October 19, 2010

Mr. Franco Bernabè
Chief Executive 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, 2009
Filed May 21, 2010
File No. 1-13882

Dear Mr. Bernabè:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director