



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2011

Via E-mail

Mr. Franco Bernabè  
Chairman and 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 the fiscal year ended December 31, 2010**  
**Filed April 11, 2011**  
**File No. 1-13882**

Dear Bernabè:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spiegel  
Assistant Director