



DIVISION OF
CORPORATION FINANCE

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

November 8, 2018

Amos Genish
Chief Executive Officer
TIM S.p.A.
Via Gaetano Negri 1
20123 Milan, Italy

Re: TIM S.p.A.
Form 20-F for the Fiscal Year Ended December 31, 2017
Filed April 16, 2018
File No. 001-13882

Dear Mr. Genish:

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 Telecommunications