

Mail Stop 3561

January 18, 2007

Via Fax & U.S. Mail

Mr. Enrico D'Onofrio
Manager of Finance
Ducati Motor Holding S.p.A.
Via Cavalieri Ducati, 3
40132 Bologna, Italia

**Re: Ducati Motor Holding S.p.A.
Form 20-F for the Year Ended December 31, 2005
Filed July 14, 2006
File No. 001-14908**

Dear Mr. D'Onofrio:

We have completed our review of your Form 20-F referenced above and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief