



DIVISION OF
CORPORATION FINANCE

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

February 22, 2007

Mail Stop 3720

Via U.S. Mail

Mr. Paolo Serra
Chief Financial Officer
Telecom Italia Media S.p.A.
Via Cristoforo Colombo 142
00147 Rome
Italy

**RE: Telecom Italia Media S.p.A.
Form 20-F for the Year ended December 31, 2005
Filed June 30, 2006
File No. 333-12334**

Dear Mr. Serra:

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