

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

October 22, 2020

Adrian Calaza Chief Financial Officer TIM Participacões S.A. João Cabral de Melo Neto Avenue 850-North Tower-12th Floor 22775-057 Rio de Janeiro, RJ, Brazil

Re: TIM Participações S.A.

Form 20-F for the Fiscal Year Ended December 31, 2019

Filed May 1, 2020 File No. 001-14491

Dear Mr. Calaza:

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 Technology