



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

July 31, 2017

Via E-mail

Mr. Vittorio Notarpietro  
Chief Financial Officer  
Natuzzi S.p.A.  
Via Iazzitiello 47  
70029, Santeramo in Colle, Bari, Italy

**RE: Natuzzi S.p.A.**  
**Form 20-F for the Year Ended December 31, 2015**  
**Filed May 23, 2016**  
**File No. 1-11854**

Dear Mr. Notarpietro:

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 by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction