



DIVISION OF  
CORPORATION FINANCE

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

October 11, 2023

Gianluca Tagliabue  
Chief Financial Officer and Chief Operating Officer  
Ermenegildo Zegna N.V.  
Viale Roma 99/100  
13835 Valdilana loc. Trivero  
Italy

**Re: Ermenegildo Zegna N.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-41180**

Dear Gianluca Tagliabue:

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 Manufacturing