

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

October 12, 2023

Gabriel P. Blasi Chief Financial Officer Telecom Argentina SA General Hornos 690 (C1272ACK), Buenos Aires Argentina

> Re: Telecom Argentina SA Form 20-F for the Fiscal Year Ended December 31, 2022 File No. 001-13464

Dear Gabriel P. Blasi:

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