

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

August 7, 2007

Dr. Marcus Schenck Chief Financial Officer E.ON AG E.ON-Platz 1, D-40479 Düsseldorf, Germany

> RE: E.ON AG Form 20-F for Fiscal Year Ended December 31, 2006 Filed March 7, 2007 File No. 001-14688

Dear Dr. Schenck:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

William Thompson Branch Chief