



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

November 29, 2007

By U.S. Mail

Mr. Alfredo Ergas  
Chief Financial Officer  
Enersis S.A.  
Avenida Santa Rosa 76  
Santiago, Chile

**Re: Enersis S.A.  
Form 20-F for the year ended December 31, 2006  
Filed May 14, 2007  
File No. 1-12440**

Dear Mr. Ergas:

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

Sincerely,

Michael Moran  
Branch Chief Accountant