

Mail Stop 3561

January 5, 2009

Ignacio Antonanzas  
Chief Executive Officer  
Enersis S.A.  
Avenida Santa Rosa 76, Santiago  
Santiago, Chile

**Re: Enersis S.A.  
Form 20-F for Fiscal Year Ended December 31, 2007  
Filed June 6, 2008  
File No. 1-12440**

Dear Mr. Antonanzas:

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

Sincerely,

H. Christopher Owings  
Assistant Director