



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

August 7, 2018

Luca D'Agnesse
Chief Executive Officer
Enel Américas S.A.
Santa Rosa 76, Piso 15
Santiago, Chile

**Re: Enel Américas S.A.
Form 20-F for the Fiscal Year Ended December 31, 2017
Filed April 30, 2018
File No. 1-12440**

Dear Mr. D'Agnesse:

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,

Jim Allegretto

Jim Allegretto
Senior Assistant Chief Accountant
Office of Consumer Products