

Mail Stop 3561

October 6, 2008

Mr. Patrick J. Goodman  
Senior Vice President and Chief Financial Officer  
CE Casecnan Water and Energy Company, Inc.  
24<sup>th</sup> Floor, 6750 Building, Ayala Avenue  
Makati, Metro Manila, Philippines

**Re: CE Casecnan Water and Energy Company, Inc.**  
**Item 4.01 Form 8-K**  
**Filed September 15, 2008**  
**File No. 001-12995**

Dear Mr. Goodman:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant