



DIVISION OF  
CORPORATION FINANCE

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

November 19, 2010

*By U.S. Mail and facsimile to 515-281-2460*

Joseph L. Sullivan  
President  
CE Casecnan Water and Energy Company, Inc.  
24th Floor, 6750 Building, Ayala Avenue  
Makati, Metro Manila, Philippines

**Re: CE Casecnan Water and Energy Company, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 23, 2010  
File No. 1-12995**

Dear Mr. Sullivan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief