



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

November 21, 2006

By U.S. Mail

Mr. David A. Campbell
Executive Vice President and Acting Chief Financial Officer
TXU Corp.
1601 Bryan Street
Dallas, TX 75201-3411

Re: TXU Corp.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 6, 2006
File No. 1-12833

Dear Mr. Campbell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Branch Chief

cc: Stan J. Szlauderbach
Via Fax: (214) 812-6623