

Mail Stop 3561

February 15, 2006

By Facsimile and U.S. Mail

Mr. Rafael Miranda Robredo
Chief Executive Officer
Endesa, S.A.
Ribera del Loira, 60
28042 Madrid, Spain

**Re: Endesa, S.A.
Form 20-F/A for Fiscal Year Ended December 31, 2004
Filed October 28, 2005
File No. 333-07654**

Dear Mr. Miranda Robredo:

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

Sincerely,

Michael Moran
Accounting Branch Chief