



DIVISION OF
CORPORATION FINANCE

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

November 15, 2010

Wilson Ferreira Junior, Chief Executive Officer
CPFL Energia S.A.
Rua Gomes de Carvalho, 1510, 14º andar, cj 1402
CEP 04547-005 - Vila Olímpia, São Paulo – SP
Federative Republic of Brazil

Re: CPFL ENERGIA S.A.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed April 5, 2010
File No. 001-32297

Dear Mr. Ferreira:

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

Sincerely,

H. Christopher Owings
Assistant Director