

Mail Stop 3561

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

March 27, 2017

Gustavo Estrella Chief Financial Officer CPFL Energia S.A. Rua Gomes de Carvalho, 1510, 14<sup>th</sup> floor - Suite 142 CEP 04547-005 Vila Olímpia - São Paulo, São Paulo Federative Republic of Brazil

Re: CPFL Energia S.A.

Form 20-F for the fiscal year ended December 31, 2015

Filed April 15, 2016 File No. 001-32297

Dear Mr. Estrella:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products