



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2019

Gustavo Estrella  
Chief Executive Officer  
CPFL Energy Inc.  
Rodovia Engenheiro Miguel Noel Nascentes Burnier, 1,755, km 2.5  
Parque São Quirino  
Campinas  
São Paulo - 13088-140  
Federative Republic of Brazil

**Re: CPFL Energy Inc.**  
**Registration Statement on Form F-3**  
**Filed April 24, 2019**  
**File No. 333-231000**

Dear Mr. Estrella:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Charlie Guidry, Staff Attorney, at 202-551-3621 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products