



DIVISION OF
CORPORATION FINANCE

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

September 16, 2016

Mr. Luca D'Angese
Chief Executive Officer
Enersis Americas, S.A.
Santa Rosa 76
Santiago, Chile

**Re: Endesa Américas S.A.
Amendment No. 1 to Schedule TO-T and Schedule 13E-3
Filed September 14, 2016 by Enersis Americas, S.A., et al.
File No. 005-89569**

Dear Mr. D'Angese:

We have reviewed the above filings and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

General

1. We note your response to comment 7. Please summarize and file Colin Becker's report as an Exhibit to the Schedule 13E-3. Also, disclose any fees paid to Colin Becker in connection with this transaction or that have been paid in the past two years. Refer to Item 1015 of Regulation M-A.

You may contact Jennifer López, Attorney-Adviser at (202) 551-3792 or me at (202) 551-3263 with any questions regarding our comments.

Sincerely,

/s/ Christina Chalk

Christina Chalk
Senior Special Counsel
Office of Mergers & Acquisitions

cc: Allen M. Miller, Esq.
Chadbourne & Parke LLP