



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

November 29, 2007

By U.S. Mail

Mr. Alfredo Ergas
Chief Financial Officer
Enersis S.A.
Avenida Santa Rosa 76
Santiago, Chile

Re: Enersis S.A.
Form 20-F for the year ended December 31, 2006
Filed May 14, 2007
File No. 1-12440

Dear Mr. Ergas:

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

Sincerely,

Michael Moran
Branch Chief Accountant