



DIVISION OF
CORPORATION FINANCE

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

December 9, 2010

Ignacio Antofianzas A.
Chief Executive Officer
Enersis S. A.
Santa Rosa 76,
Santiago, Chile

Re: Enersis S. A.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed June 11, 2010
Form 20-F/A for the Fiscal Year Ended December 31, 2009
Filed November 26, 2010
File No. 001-12440

Dear Mr. Antofianzas:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Andrew Mew
Accounting Branch Chief

cc: J. Allen Miller, Esq.