

Mail Stop 3561

December 5, 2005

Mr. Fernando Escrib
Chief Financial Officer
AES Gener Inc.
Mariano Sanchez Fontecilla 310, 3rd Floor
Santiago, Chile

**RE: AES Gener Inc.
Form 20-F for Fiscal Year Ended December 31, 2004
Form 20-F/A for Fiscal Year Ended December 31, 2004
Filed June 27, 2005 and December 4, 2006
File No. 001-13210**

Dear Mr. Esrich:

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

Sincerely,

William Thompson
Branch Chief