

Mail Stop 3561

December 5, 2005

Mr. Fernando Escrich  
Chief Financial Officer  
AES Gener Inc.  
Mariano Sanchez Fontecilla 310, 3<sup>rd</sup> 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