



DIVISION OF
CORPORATION FINANCE

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

December 9, 2010

Joaquin Galinda V.
Chief Executive Officer
Empresa Nacional de Electricidad S.A.
Santa Rosa 76,
Santiago, Chile

**Re: Empresa Nacional de Electricidad 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. 001-13240**

Dear Mr. Galinda:

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.