



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 21, 2007

Mail Stop 3561

By Facsimile and U.S. Mail

Mr. Philip Cox  
Chief Executive Officer  
International Power PLC  
Senator House  
85 Queen Victoria Street  
London EC4V 4DP, United Kingdom

**Re: Form 20-F for the year ended December 31, 2005**  
**Filed June 30, 2006**  
**Response Letter Dated November 28, 2006**  
**Response Letter Dated March 30, 2007**  
**Response Letter Dated May 8, 2007**  
**File No. 1-13644**

Dear Mr. Cox:

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

Sincerely,

William Choi  
Accounting Branch Chief