

**UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION**

December 16, 2020

In the Matter of Enel S.p.A.

ORDER GRANTING EXEMPTION FROM
EXCHANGE ACT RULE 14E-5

Enel S.p.A. submitted a letter dated December 15, 2020, requesting that the Securities and Exchange Commission (“Commission”) grant an exemption from Exchange Act Rule 14e-5 for the transaction described in its letter (“Request”).

Based on the representations and the facts presented in the Request, and subject to the terms and conditions described in the letter from the Division of Corporation Finance dated December 16, 2020, it is ORDERED that the request for an exemption from Exchange Act Rule 14e-5 is hereby granted.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Ted Yu
Chief, Office of Mergers & Acquisitions
Division of Corporation Finance