



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

March 2, 2007

By U.S. Mail

António Luís Guerra Nunes Mexia
Chief Executive Officer
EDP - Energias de Portugal
Praca Marques de Pombal, 12
Lisbon, Portugal 1250-162

**Re: EDP - Energias de Portugal
Form 20-F for the year ended December 31, 2005
Filed July 14, 2006
File No. 1-14648**

Dear Mr. Mexia:

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

Sincerely,

Michael Moran
Branch Chief Accountant