

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

Mail Stop 3561

March 1, 2007

By U.S. Mail

Mr. Luigi Ferraris Chief Financial Officer ENEL-Societa per Azioni Viale Regina Margherita 137, Rome, Italy

Re: ENEL-Societa per Azioni

Form 20-F for the year ended December 31, 2005

Filed June 28, 2006 File No. 1-14970

Dear Mr. Ferraris:

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