



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