



DIVISION OF
CORPORATION FINANCE

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

August 23, 2023

Leonardo George de Magalhães
Chief Officer for Finance and Investor Relations
Companhia Energética De Minas Gerais – Cemig
1200, Avenida Barbacena
Belo Horizonte
MG, Brazil CEP 30190-131

Re: Companhia Energética De Minas Gerais – Cemig
Form 20-F for the Fiscal Year ended December 31, 2022
Filed May 16, 2023
File No. 001-15224

Dear Leonardo George de Magalhães:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation