

Mail Stop 3561

February 20, 2009

Rubens Ghilardi
Chief Executive Officer
Companhia Paranaense de Energia - COPEL
Rua Coronel Dulcideo, 800
Batel
Curitiba, 80420-170
Brazil

**Re: Companhia Paranaense de Energia – COPEL
Annual Report on Form 20-F for Fiscal Year
Ended December 31, 2007
Filed June 30, 2008
File No. 001-14668**

Dear Mr. Ghilardi:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Nicolas Grabar
Cleary Gottlieb Steen & Hamilton LLP
Facsimile No. (212) 225-2414