



DIVISION OF
CORPORATION FINANCE

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

July 14, 2023

Adriano Rudek de Moura
Chief Financial Officer
Energy Company of Paraná
Rua José Izidoro Biazetto, 158 – bloco A
81200-240 Curitiba
Paraná, Brazil

Re: Energy Company of Paraná
Form 20-F for the Fiscal Year ended December 31, 2022
Filed April 27, 2023
File No. 001-14668

Dear Adriano Rudek de Moura:

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