



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

DIVISION OF  
CORPORATION FINANCE

November 30, 2010

Djalma Bastos de Morais  
Chief Executive Officer  
Companhia Energetica de Minas Gerais - CEMIG  
Avenida Barbacena, 1200  
301190-131 Belo Horizonte, Minas Gerais, Brazil

**Re: Companhia Energetica de Minas Gerais - CEMIG**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed June 30, 2010**  
**File No. 1-15224**

Dear Mr. Bastos de Morais:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

William Thompson  
Branch Chief