



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