



DIVISION OF
CORPORATION FINANCE

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

February 6, 2015

Via E-mail

Armando Casado de Araújo
Chief Financial and Investor Relations Officer
Centrais Elétricas Brasileiras S.A. – Eletrobras
Avenida Presidente Vargas, 409 – 9th floor
Edifício Herm. Stoltz – Centro, CEP 20071-003
Rio de Janeiro, RJ, Brazil

Re: Brazilian Electric Power Company
Form 20-F for the Fiscal Year Ended December 31, 2013
Filed April 30, 2014
File No. 1-34129

Dear Mr. Araújo:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief