



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2022

Ms. Presta  
Chief Financial Officer  
Brazilian Electric Power Company  
Rua da Quitanda, 196 - 24th floor  
Centro, CEP 20091-005  
Rio de Janeiro, RJ, Brazil

**Re: Brazilian Electric Power Company**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**Filed May 6, 2022**  
**File No. 001-34129**

Dear Ms. Presta:

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