

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