



DIVISION OF  
CORPORATION FINANCE

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

July 14, 2023

Adriano Rudek de Moura  
Chief Financial Officer  
Energy Company of Paraná  
Rua José Izidoro Biazetto, 158 – bloco A  
81200-240 Curitiba  
Paraná, Brazil

**Re: Energy Company of Paraná**  
**Form 20-F for the Fiscal Year ended December 31, 2022**  
**Filed April 27, 2023**  
**File No. 001-14668**

Dear Adriano Rudek de Moura:

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