



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

January 8, 2008

Mr. Djalma Bastos de Morais
Chief Executive Officer
Energy Company of Minas Gerais
Avenida Barbacena, 1200
Belo Horizonte, Minas Gerais 30190-131
Brazil

**Re: Energy Company of Minas Gerais
Form 20-F for Fiscal Year Ended December 31, 2006
Filed July 23, 2007
File No. 1-15224**

Dear Mr. Bastos de Morais:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

William Thompson
Branch Chief