



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2019

Bernardo Afonso Salomão de Alvarenga  
Chief Executive Officer  
ENERGY CO OF MINAS GERAIS  
Avenida Barbacena, 1200  
30190-131 Belo Horizonte  
Minas Gerais, Brazil

**Re: ENERGY CO OF MINAS GERAIS**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed May 9, 2018**  
**File No. 001-15224**

Dear Mr. Salomão de Alvarenga:

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 Consumer Products

cc: Mr. Mauricio Fernandes Leonardo Junior, Chief Financial Officer