



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

January 4, 2008

By U.S. Mail

Pedro Wongtschowski
Chief Executive Officer
Ultrapar Participações S.A.
Av. Brigadeiro Luis Antônio, 1343, 9º Andar
São Paulo, SP, Brazil 01317-910

**Re: Ultrapar Participações S.A.
Form 20-F for year ended December 31, 2006
Filed June 7, 2007
File No. 1-14950**

Dear Mr. Wongtschowski:

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

Sincerely,

Michael Moran
Branch Chief Accountant