



DIVISION OF
CORPORATION FINANCE

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

October 6, 2010

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

Re: Ultrapar Holdings Inc.
Form 20-F for Fiscal Year Ended December 31, 2009
Filed June 30, 2010
File No. 001-14950

Dear Mr. Wongtschowski:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director