



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

February 8, 2017

Via E-mail

Ivan de Souza Monteiro
Chief Financial Officer
Petróleo Brasileiro S.A.
Avenida República do Chile, 65
20031-912 – Rio de Janeiro – RJ
Brazil

**Re: Petróleo Brasileiro S.A.
 Form 20-F for Fiscal Year Ended
 December 31, 2015
 Filed April 28, 2016
 File No. 1-15106**

Dear Mr. Monteiro:

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,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief
Office of Natural Resources