



DIVISION OF
CORPORATION FINANCE

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

August 31, 2010

Mr. Almir Guilherme Barbassa
Chief Financial Officer
Petróleo Brasileiro S.A. - Petrobras
Avenida República do Chile, 65
20031-912 - Rio de Janeiro - RJ
Brazil

Re: Petróleo Brasileiro S.A.- Petrobras
Form 20-F/A for Fiscal Year Ended December 31, 2009
Filed August 31, 2010
File No. 1-15106

Dear Mr. Barbassa:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: Facsimile (212) 225-3999
Nicolas Grabar
Cleary Gottlieb Steen & Hamilton LLP