

Mail Stop 3561

February 21, 2007

Via Fax & U.S. Mail

Richard F. Lark, Jr., CFO
GOL Linhas Aereas Inteligentes S.A.
Rua Tamoios 246
Jardim Aeroporto
04630-000 Sao Paulo, Sao Paulo
Federative Republic of Brazil

**Re: GOL Linhas Aereas Inteligentes S.A.
Form 20-F for the year ended December 31, 2005
Filed March 20, 2006
File No. 1-32221**

Dear Mr. Lark:

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

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant