

Mail Stop 3561

September 3, 2009

Via Fax & U.S. Mail

Mr. Leonardo Porciúncula Gomes Pereira, Chief Financial Officer
GOL Intelligent Airlines Inc.
Praça Comte Linneu Gomes, S/N Portaria 3
Jd. Aeroporto
São Paulo, Brazil 04626-020

Re: GOL Intelligent Airlines Inc.
Form 20-F for the year ended December 31, 2008
Filed May 8, 2009
File No. 001-32221

Dear Mr. Pereira:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief