



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

June 29, 2009

Via Fax and Mail

Libano Miranda Barroso  
Chief Financial Officer  
TAM S.A.  
Avenida Jurandir, 856, Lote 4, 1º andar, CEP 04072-000  
São Paulo, SP, Brazil

**RE: TAM S.A.**  
**Form 20-F for the Year Ended December 31, 2007**  
**File Number: 333-131938**

Dear Mr. Barroso:

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

Sincerely,

Lyn Shenk  
Branch Chief