



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2018

José Antonio de Almeida Filippo  
Executive Vice-President and Chief Financial Officer  
Embraer S.A.  
Av. Brigadeiro Faria Lima, 2170  
12227-901 São José dos Campos  
São Paulo  
Brazil

**Re: Embraer, S.A.**  
**Form 20-F for the Year Ended December 31, 2017**  
**Filed March 23, 2018**  
**File No. 001-15102**

Dear Mr. de Almeida Filippo:

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.

Division of Corporation Finance  
Office of Transportation and Leisure