

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

November 17, 2022

Ricardo Lewin Chief Financial Officer Cosan S.A. Av. Brigadeiro Faria Lima, 4,100 – 16th floor São Paulo – SP, 04538-132, Brazil

Re: Cosan S.A.

Form 20-F for the Fiscal Year Ended December 31, 2021

Filed May 16, 2022

Form 6-K

Filed August 12, 2022

File No. 001-40155

Dear Ricardo Lewin:

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.

Sincerely,

Division of Corporation Finance Office of Trade & Services