



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

DIVISION OF  
CORPORATION FINANCE

September 20, 2019

Alexandre Wagner Malfitani  
Chief Financial Officer  
AZUL SA  
Edifício Jatobá, 8th floor, Castelo Branco Office Park  
Avenida Marcos Pentead de Ulhôa Rodrigues, 939  
Tamboré, Barueri, São Paulo, SP 06460-040  
Federative Republic of Brazil

**Re: AZUL SA**  
**Form 20-F for Fiscal Year Ended December 31, 2018**  
**Filed April 30, 2019**  
**File No. 001-38049**

Dear Mr. Malfitani:

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 Transportation and Leisure