

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

DIVISION OF CORPORATION FINANCE

July 18, 2019

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

> Re: Azul S.A. Form 20-F for Fiscal the Year Ended December 31, 2018 Exhibit Nos. 4.6.1 and 4.7.2 Filed April 30, 2019 File No.001-38049

Dear Mr. Malfitani:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance