



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

July 25, 2018

Via E-Mail

Mr. Sergio Pedreiro
Chief Executive Officer
Estre Ambiental, Inc.
1830, Presidente Juscelino Kubitschek Avenue, Tower 1, 3rd Floor
Itaim Bibi
Sao Paulo, Brazil 04543-900-SP

Re: Estre Ambiental, Inc.
Pre-effective Amendment 2 to Registration Statement on Form F-1
Filed July 12, 2018
File No. 333-222678

Dear Mr. Pedreiro:

We reviewed your amended registration statement and have the following comment.

Exhibit 5.1

1. As noted in comment 4 in our February 13, 2018 letter, counsel must opine on all of the securities being registered under the registration statement. Please refile the legal opinion to include also the 24,501,399 ordinary shares issuable upon exercise of the outstanding warrants.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or me at (202) 551-3765 with any questions.

Very truly yours,

/s/ Pamela Long

for Amanda Ravitz
Assistant Director
Office of Manufacturing and Construction

Mr. Sergio Pedreiro
Estre Ambiental, Inc.
March 7, 2018
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cc: Via E-Mail
J. Mathias von Bernuth, Esq.
Michael A. Civale, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
Avenida Brigadeiro Faria Lima, 3311, 7th Floor
San Paulo, Brazil 04538-133