

Room 4561

October 27, 2006

Carlos Augusto Lira Aguiar  
Chief Executive Officer  
Aracruz Celulose S.A.  
Av. Brigadeiro Faria Lima, 2277, 4<sup>th</sup> Floor  
01452-000 São Paulo, SP, Brazil

**Re: Aracruz Celulose S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed June 19, 2006**  
**Form 6-K**  
**Filed January 28, April 13, and July 10, 2006**  
**File no. 001-11005**

Dear Mr. Aguiar:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Very truly yours,

Kathleen Collins