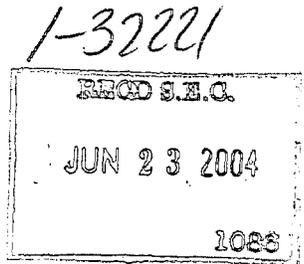




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June 23, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

GOL Intelligent AIRLINES INC.

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, *GOL LINHAS AÉREAS INTELIGENTES S.A.* American Depositary Shares (Each representing two Preferred Shares, without par value) and Preferred Shares, without par value (application for the Preferred Shares, without par value is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on June 23, 2004. Tentative listing date – June 24, 2004.

Sincerely,

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THOMSON
FINANCIAL