

Paras Madho  
Manager  
Securities Operations

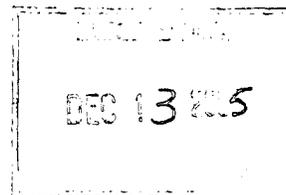


New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

1-32696

October 13, 2005



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, COPA HOLDINGS, S.A., Class A Common Stock, without par value. 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 December 13, 2005. Tentative listing date - December 16, 2005.

Sincerely,

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