



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

January 4, 2008

By U.S. Mail

Pedro Wongtschowski  
Chief Executive Officer  
Ultrapar Participações S.A.  
Av. Brigadeiro Luis Antônio, 1343, 9º Andar  
São Paulo, SP, Brazil 01317-910

**Re: Ultrapar Participações S.A.  
Form 20-F for year ended December 31, 2006  
Filed June 7, 2007  
File No. 1-14950**

Dear Mr. Wongtschowski:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief Accountant