

EVE HOLDING, INC.
1400 General Aviation Drive
Melbourne, FL 32935

January 18, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, N.E.
Washington, D.C. 20549
Attention: Evan Ewing
Jay Ingram

Re: Eve Holding, Inc.
Registration Statement on Form S-1
(File No. 333-265337)

Dear Mr. Ewing and Mr. Ingram:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Eve Holding, Inc. (the "Company") hereby requests that the effective date of the Registration Statement on Form S-1 (Registration No. 333-265337) (the "Registration Statement") be accelerated so that it will become effective no later than 4:00 p.m., Washington, D.C. time, on January 20, 2023, or as soon thereafter as practicable.

We request that we be notified of such effectiveness by a telephone call to Thomas Greenberg of Skadden, Arps, Slate, Meagher & Flom LLP at (212) 735-7886 and that such effectiveness also be confirmed in writing.

Very truly yours,

EVE HOLDING, INC.

By: /s/ Gerard J. DeMuro

Name: Gerard J. DeMuro

Title: Co-Chief Executive Officer