

Gol Intelligent Airlines Inc.
Form 6-K
March 28, 2011

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 OF THE
SECURITIES EXCHANGE ACT OF 1934

For the month of March, 2011
(Commission File No. 001-32221) ,

GOL LINHAS AÉREAS INTELIGENTES S.A.
(Exact name of registrant as specified in its charter)

GOL INTELLIGENT AIRLINES INC.
(Translation of Registrant's name into English)

R. Tamoios, 246
Jd. Aeroporto
04630-000 São Paulo, São Paulo
Federative Republic of Brazil
(Address of Registrant's principal executive offices)

Indicate by check mark whether the registrant files or will file
annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark whether the registrant by furnishing the
information contained in this Form is also thereby furnishing the
information to the Commission pursuant to Rule 12g3-2(b) under
the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicated below the file number assigned to the
registrant in connection with Rule 12g3-2(b):

GOL LINHAS AÉREAS INTELIGENTES S.A.

C.N.P.J./M.F. n. 06.164.253/0001-87

N.I.R.E. 35.300.314.441

AUDIT COMMITTEE'S OPINION

HELD ON FEBRUARY 21, 2011

Date, Time and Place: February 21, 2011, at 02:30 p.m., on Pça Comandante Linneu Gomes s/n - prédio 7, Jardim Aeroporto, in the city of São Paulo, State of São Paulo
Attendance: all the members of the Company's Audit Committee: Álvaro de Souza, Antônio Kandir and Luiz Kaufmann. **Invited Persons:** Constantino de Oliveira Júnior, Charles Holland, Richard Lark Jr., Marcos da Cunha Carneiro, Marco Antonio Proveti, José Domingos do Prado, Leonardo Pereira, Valdenise dos Santos Menezes, Edgar Salles Lopes Neto and Henrique Constantino.
Call Notice: sent by e-mail on 02/07/11, with receipt confirmed by all the attendees.
Agenda: (A) presentation of the auditor's final report prepared by audit firm Deloitte Touche e Tohmatsu Auditores Independentes ("DTT") for fiscal year 2010 and **(B)** presentation of the Financial Statements of the Company for the fiscal year ended in 2010, including the Independent Auditors' Opinion. **Resolutions:** After all necessary and requested explanations were provided, under the terms of article 1 of the Bylaws of the Company's Audit Committee, the Audit Committee proceeded to the review of the final Report prepared by DTT for fiscal year 2010 and of the Financial Statements of the Company for fiscal year ended in 2010, including the Independent Auditors' Opinion. At the end, the Audit Committee voiced its favorable opinion as for the disclosure of the Financial Statements of the Company for fiscal year 2010, as well as of the management report and the release of the 4th quarter 2010 and year 2010 results. **Adjournment of the Meeting and Drawing-up of the Minutes:** The floor was offered to whom might wish to use it, and since nobody did so, the meeting was adjourned for the time necessary for the drawing-up of these minutes, and upon the meeting being reopened these minutes were read, checked and signed by the committee members who attended the meeting.

São Paulo, February 21, 2011.

Luiz Kaufmann

Antônio Kandir

Álvaro de Souza

[This document is a free translation of the Portuguese original version]

