



DIVISION OF
CORPORATION FINANCE

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

February 14, 2025

Rafael Espírito Santo
Chief Executive Officer and Chief Financial Officer
Ambipar Emergency Response
Avenida Angélica, nº 2346, 5th Floor
São Paulo, SP — Brazil, 01228-200

Re: Ambipar Emergency Response
Post Effective Amendment No. 3 to Form F-1 on Form F-3
Filed February 3, 2025
File No. 333-270493

Dear Rafael Espírito Santo:

We have reviewed your post-effective amendment and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Post Effective Amendment No. 3 to Form F-1 on Form F-3 filed February 3, 2025

General

1. We note that you included December 31, 2022 audited financial statements in the Form F-1 declared effective August 25, 2023 and that this is the first post-effective amendment to the registration statement. Pursuant to Item 8.A of Form 20-F, the last year of audited financial statements may not be older than 15 months at the time of the offering. Accordingly, it appears you were required to update the audited financial statements for this offering by April 1, 2024. Please advise us as to whether any offers or sales were made pursuant to the prospectus during the period in which the financial statements were not current. For additional guidance, please refer to Questions 113.01 and 113.02 of the Securities Act Forms Compliance and Disclosure Interpretations.

February 14, 2025

Page 2

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja Majmudar at 202-551-3844 or Daniel Morris at 202-551-3314 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Grenfel S. Calheiros