Gol Intelligent Airlines Inc. Form 6-K December 17, 2007

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 December, 2007

(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)

Rua Gomes de Carvalho 1,629 Vila Olímpia 05457-006 São Paulo, São Paulo Federative Republic of Brazil

(Address of Regristrant'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 ___X___ 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 ___X___

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

GOL Ranked Among Brazil s Best Inostitutional Investor

São Paulo, December 17, 2007 GOL Linhas Aéreas Inteligentes S.A. (NYSE: GOL and Bovespa: GOLL4), the parent company of Brazil s low-cost airlines GOL Transportes Aéreos S.A. and VRG Linhas Aéreas S.A., was named one the top shareholder-friendly companies in Brazil s aerospace, transportation & industrials sector by *Institutional Investor* magazine. GOL s Chief Executive Officer, Constantino de Oliveira Junior, was also recognized, ranking as the number one CEO in the same industry category.

We are proud that the research directors and portfolio managers closely following the aviation industry in Brazil recognize our commitment to becoming Brazil's leading low-cost airline, says Constantino de Oliveira Junior. Our dedicated team is always working to deliver strong financial results through low costs and operational efficiencies while also providing quality customer service at affordable fares.

GOL has taken several steps to develop a strong relationship with shareholders since its simultaneous initial public offering on the NYSE and Bovespa on June 24, 2004, such as providing concurrent disclosure of information in English and Portuguese, open content, continuous updates and customizable home pages for different types of investors, including analysts, institutional investors, retail investors and fixed income investors.

Our financial operations and IR program are built around three core principles: transparency, guaranteed access to information and equal treatment of all shareholders, adds Richard Lark. We have always been dedicated to providing our investors with easy access to financial information, so it s extremely rewarding to be recognized as one of the most shareholder-friendly companies in our industry in Brazil.

Institutional Investor s rankings of Brazil s Best CEOs, Best CFOs and Most Shareholder-Friendly Companies were tallied from the votes of research directors and portfolio managers at more than 125 firms, foreign and domestic, managing more than \$60 billion in Brazilian equities. The publication names the top CEOs, CFOs and Most Shareholder-Friendly Companies in each of the eight industry sectors surveyed for the 2007 All-Brazil Research Team, which include Aerospace, Transportation & Industrials; Banking & Financial Services; Chemicals & Oil; Consumer Goods; Electric & Other Utilities; Natural Resources; Small-Cap Companies and Telecommunications Services.

Institutional Investor is a leading US business publication that provides information to investors, issuers and intermediaries.

Full results are available in the December issue of *Institutional Investor* or at http://www.iimagazine.com/RankingsBrazilBestExec.aspx.

About GOL Linhas Aéreas Inteligentes S.A.

GOL Linhas Aéreas Inteligentes S.A. is the parent company of low-cost airlines GOL Transportes Aéreos S.A. (GTA, which operates the GOL brand) and VRG Linhas Aéreas S.A. (VRG, which operates the VARIG brand). GTA and VRG offer daily flights to more destinations in Brazil than any other domestic airline while providing customers with the most convenient flight schedules in the country. The airlines operate a young, modern fleet of Boeing aircraft, the

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safest and most comfortable aircraft of its class, with low maintenance, fuel and training costs, and high aircraft utilization and efficiency ratios. In addition to safe and reliable services, which stimulate brand recognition and customer satisfaction, the Company s service is recognized as the best value proposition in the market. Growth plans include increasing frequencies in existing markets and adding service to additional markets in both Brazil and other high-traffic travel destinations. Shares are listed on the NYSE (GOL) and the Bovespa (GOLL4) stock exchanges.

GOL Transportes Aéreos S.A. offers over 630 daily flights to 59 destinations connecting the most important cities in Brazil as well as the main destinations in Argentina, Bolivia, Chile, Paraguay, Peru and Uruguay. For more information on GOL flight times and fares, please access www.voegol.com.br or call: 0300 115 2121 in Brazil, 0810 266 3131 in Argentina, 800 1001 21 in Bolivia, 1 888 0042 0090 or 1230 020 9104 in Chile, 009 800 55 1 0007 in Paraguay, 0800 52 900 in Peru, 0004 055 127 in Uruguay and 55 11 2125-3200 in other countries.

VRG Linhas Aéreas S.A. offers over 120 daily flights to 14 destinations in Brazil: Belo Horizonte, Brasília, Curitiba, Fernando de Noronha, Florianópolis, Fortaleza, Manaus, Porto Alegre, Recife, Rio de Janeiro (Santos Dumont and Tom Jobim), Salvador and São Paulo (Congonhas and Guarulhos). VRG also offers 14 daily flights to eight international destinations in South America and Europe: Buenos Aires, Bogotá, Caracas and Santiago, in South America and Frankfurt, London, Paris and Rome, in Europe. For more information on VRG flight times and fares, please access www.varig.com.br or call: 4003 7000 in Brazil, 0810 266 6874 in Argentina, 57 1 350 7100 in Colombia, 44 207 660 0341 in England, 33 1 70 48 00 58 in France, 39 06 4877 1352 in Italy, 34 91 754 7014 in Spain and 1 800 468 2744 or 1 800 GO VARIG in the USA and Canada.

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This release contains forward-looking statements relating to the prospects of the business, estimates for operating and financial results, and those related to growth prospects of GOL. These are merely projections and, as such, are based exclusively on the expectations of GOL s management concerning the future of the business and its continued access to capital to fund the Company s business plan. Such forward-looking statements depend, substantially, on changes in market conditions, government regulations, competitive pressures, the performance of the Brazilian economy and the industry, among other factors and risks disclosed in GOL s filed disclosure documents and are, therefore, subject to change without prior notice.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: December 17, 2007

GOL LINHAS AÉREAS INTELIGENTES S.A.

By: /s/ Richard F. Lark, Jr.

Name: Richard F. Lark, Jr.

Title: Executive Vice President Finance,

Chief Financial Officer

FORWARD-LOOKING STATEMENTS

This press release may contain forward-looking statements. These statements are statements that are not historical facts, and are based on management's current view and estimates offuture economic circumstances, industry conditions, company performance and financial results. The words "anticipates", "believes", "estimates", "expects", "plans" and similar expressions, as they relate to the company, are intended to identify forward-looking statements. Statements regarding the declaration or payment of dividends, the implementation of principal operating and financing strategies and capital expenditure plans, the direction of future operations and the factors or trends affecting financial condition, liquidity or results of operations are examples of forward-looking statements. Such statements reflect the current views of management and are subject to a number of risks and uncertainties. There is no guarantee that the expected events, trends or results will a ctually occur. The statements are based on many assumptions and factors, including general economic and market conditions, industry conditions, and operating factors. Any changes in such assumptions or factors could cause actual results to differ materially from current expectations.