

Gol Intelligent Airlines Inc.
Form 6-K
February 27, 2013

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 February, 2013
(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)

Praça Comandante Linneu Gomes, Portaria 3, Prédio 24
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):

Material Fact

São Paulo, February 27, 2013 - GOL Linhas Aéreas Inteligentes S.A.

(BM&FBOVESPA: GOLL4 and NYSE: GOL), (S&P: B, Fitch: B+, Moody's: B3), the largest low-cost and low-fare airline in Latin America, in compliance with Article 157, Paragraph 4 of Law 6,404 of December 15, 1976, as amended, and pursuant to Article 2 of the Brazilian Securities and Exchange Commission ("CVM") Rule 358 of January 3, 2002, as amended, informs that its subsidiary, Smiles S.A. ("Smiles"), filed today with CVM, the request for the registration of Smiles as a publicly-held company and the initial public offering of shares ("IPO") to take place in Brazil, at the non-organized over-the-counter market, under the terms of CVM Rule 400 of December 29, 2003, as amended ("CVM Rule 400") and CVM Rule 480 of April 4, 2000, as amended, with placement efforts abroad ("Offering"). It's expected that the common shares be accepted for trading at the BM&FBOVESPA Corporate Governance *Novo Mercado* (New Market). The IPO is conditioned on the registration of Smiles as a public company by CVM and market conditions.

Pursuant to Article 53 of CVM Rule 400, Smiles will appropriately notify the market on information about (a) other characteristics of the Offering, (b) places where the preliminary Offering Memorandum will be available, (c) the estimated dates and places where the Offering will be published and (d) the conditions, procedures, reservation period and book building period, as well as any and all information concerning the offering.

Smiles is one of Brazil's largest coalition programs, which includes more than 9 million members. This a multi-brand loyalty program for several companies, including GOL, its main business partner and the airline with the highest number of flights connecting Brazil's busiest airports. Information regarding Smiles are available on the website (www.voegol.com.br/smiles).

ABOUT GOL LINHAS AÉREAS INTELIGENTES S.A.

GOL Linhas Aéreas Inteligentes S.A. (Bovespa: GOLL4 and NYSE: GOL), the largest low-cost and low-fare airline in Latin America, offers around 970 daily flights to 65 destinations in 10 countries in South America, Caribbean and the United States under the GOL and VARIG brands, using a young, modern fleet of Boeing 737-700 and 737-800 Next Generation aircraft, the safest, most efficient and most economical of their type. The SMILES loyalty program allows members to accumulate miles and redeem tickets to more than 560 locations around the world via flights with foreign partner airlines. The Company also operates Gollog, a logistics service which retrieves and delivers cargo and packages to and from more than 3,500 cities in Brazil and eight abroad. With its portfolio of innovative products and services, GOL Linhas Aéreas Inteligentes offers the best cost-benefit ratio in the market.

Material Fact

GOL Linhas Aéreas Inteligentes S.A

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: February 27, 2013

GOL LINHAS AÉREAS INTELIGENTES S.A.

By:

/S/ Edmar Prado Lopes Neto

Name: Edmar Prado Lopes Neto

Title: Investor Relations 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 of future 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 actually 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.
