

Copa Holdings, S.A.
Form 6-K
May 10, 2006

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**

Report on Form 6-K dated for the month of May, 2006

Copa Holdings, S.A.

(Translation of Registrant's Name Into English)

**Boulevard Costa del Este, Avenida Principal y Avenida de la Rotonda
Urbanización Costa del Este
Complejo Business Park, Torre Norte
Parque Lefevre
Panama City, Panama**

(Address of principal executive offices)

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

Form 20-F Form 40-F

(Indicate by check 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, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b); 82-____)

Enclosure: Press Release - **Copa Holdings to Announce First Quarter 2006 Financial Results on May 17**

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Copa Holdings to Announce First Quarter 2006 Financial Results on May 17

PANAMA CITY, May 10 /PRNewswire-FirstCall/ -- Copa Holdings, S.A. (NYSE: CPA) announces the following events:

Earnings Release - First Quarter 2006

Date: May 17, 2006
Time: Before US markets open
Where: This release will be available on our Web site:
<http://www.copaair.com/investor/default.aspx>

Conference Call and Webcast

Date: May 17, 2006
Time: 11:00 a.m. US EST / 10:00 a.m. Local time

Conference Call

Telephone number: 800-289-0494 (US Domestic Callers)
913-981-5520 (International Callers)

Webcast: <http://www.copaair.com/investor/default.aspx>

Speakers: Pedro Heilbron, Chief Executive Officer
Victor Vial, Chief Financial Officer

Webcast listeners should access the website several minutes prior to the scheduled start time, allowing sufficient time to register and download and install any necessary software. If you are unable to listen or access this presentation at the scheduled time, a webcast replay option will be available at the above website shortly after the conference.

Copa Holdings (NYSE: CPA), through its Copa Airlines and AeroRepublica operating subsidiaries, is a leading Latin American provider of passenger and cargo service. Copa Airlines currently offers 92 daily scheduled flights to 30 destinations in 20 countries in North, Central and South America and the Caribbean. In addition, Copa Airlines provides passengers with access to flights to more than 120 other international destinations through codeshare agreements with Continental Airlines and other airlines. AeroRepublica, the second-largest domestic carrier in Colombia, provides service to 12 cities in Colombia as well as international connectivity with Copa Airlines Hub of the Americas through daily flights from Medellin and Cartagena. CPA-G

SOURCE Copa Holdings, S.A.

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05/10/2006

/CONTACT: Joseph Putaturo, Director, Investor Relations, Panama, of Copa Holdings, S.A., +1-507-303-3348/

/Web site: <http://www.copaair.com/>

(CPA)

SIGNATURES

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, hereunto duly authorized.

Copa Holdings, S.A.

(Registrant)

Date: 05/10/2006

By: /s/ Victor Vial

Name: Victor Vial

Title: CFO
