

November 13, 2009

Mail Stop 3561

Alejandro de la Fuente Goic
Chief Financial Officer
Lan Airlines S.A.
Presidente Riesco 5711, 20th Floor
Las Condes
Santiago, Chile

RE: Lan Airlines S.A.
File No. 001-14728
Form 20-F: For the Fiscal Year Ended December 31, 2008

Dear Mr. de la Fuente:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief