

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 25, 2012**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Lan Airlines S.A.**

**File No. 001-14728 – CF #28184**

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Lan Airlines S.A. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on April 2, 2012.

Based on representations by Lan Airlines S.A. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

|               |                            |
|---------------|----------------------------|
| Exhibit 4.1.5 | through April 2, 2022      |
| Exhibit 4.2.5 | through August 31, 2018    |
| Exhibit 4.4.2 | through October 31, 2017   |
| Exhibit 4.15  | through September 27, 2021 |
| Exhibit 4.16  | through July 31, 2013      |
| Exhibit 4.20  | through April 2, 2022      |
| Exhibit 4.21  | through December 31, 2018  |
| Exhibit 4.22  | through December 31, 2018  |
| Exhibit 4.23  | through December 31, 2018  |
| Exhibit 4.24  | through December 31, 2018  |
| Exhibit 4.25  | through December 31, 2018  |
| Exhibit 4.26  | through April 2, 2022      |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Loan Lauren P. Nguyen  
Special Counsel