

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
June 20, 2014**

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

**LATAM Airlines Group S.A.**

**File No. 001-14728 - CF#31054**

---

LATAM Airlines Group 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 30, 2014.

Based on representations by LATAM Airlines Group 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 exhibits will not be released to the public for the time periods specified:

|               |                            |
|---------------|----------------------------|
| Exhibit 4.1.7 | through April 30, 2024     |
| Exhibit 4.5.3 | through September 30, 2021 |
| Exhibit 4.36  | through April 30, 2024     |
| Exhibit 4.37  | through March 17, 2024     |

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

Kevin M. O'Neill  
Deputy Secretary