



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

May 24, 2010

Via Mail and Fax

Adolfo Castro Rivas  
Chief Financial and Strategic Planning Officer  
Southeast Airport Group  
Bosque de Alisos No. 47A – 4<sup>th</sup> Floor  
Bosques de las Lomas, 05120 Mexico, D.F. Mexico

**RE: Southeast Airport Group**  
**File Number: 001-15132**  
**Form 20-F for the Year Ended December 31, 2008**

Dear Mr. Castro:

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