

## 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