

Mail Stop 4561

September 3, 2008

Via U.S. First Class Mail

Jorge Horacio Brito
Chief Executive Officer
Macro Bank Inc.
Sarmiento 447
1041 Buenos Aires
Republic of Argentina

**Re: Macro Bank Inc.
Form 20-F
Filed June 30, 2008
File No. 001-32827**

Dear Mr. Brito:

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

Sincerely,

Gregory Dundas
Senior Attorney

cc: Hugo N.L. Bruzone, Esq.
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