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.
Bruchou, Fernandez Madero & Lombardi
Ing. Butty 275, 12th Floor
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By fax (646) 848-5009 Antonia E. Stolper, Esq. Shearman & Sterling LLP