



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 5, 2023

Fernando Rodrigo Baron  
Vice President of Corporate Finance and Business Development  
AENZA S.A.A.  
Av. Petit Thouars 4957  
Miraflores  
Lima 34, Peru

**Re: AENZA S.A.A.**

**Form 20-F for the Fiscal Year Ended December 31, 2021**

**Filed May 16, 2022**

**File No. 001-35991**

Dear Fernando Rodrigo Baron:

We have reviewed your February 17, 2023 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Fernando Rodrigo Baron  
AENZA S.A.A.  
April 5, 2023  
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Form 20-F for the Fiscal Year Ended December 31, 2021

Report of Independent Registered Public Accounting Firm, page F-2

1. We have reviewed your responses provided in response to our letters dated December 1, 2022 and January 20, 2023 and continue to believe that the AENZA S.A.A. financial statements are materially deficient for any years that Vizcarra y Asociados S.C.R.L. - Moore Peru, a firm that is not registered with the Public Company Accounting Oversight Board ("PCAOB"), played a substantial role in the audit. Please correct the material deficiency in your audited financial statements to comply with Section 102(a) of the Sarbanes-Oxley Act and PCAOB Rule 2100 that require any accounting firm playing a substantial role in the audit of an issuer be registered with the PCAOB.

You may contact Babette Cooper at 202-551-3396 or Jennifer Monick at 202-551-3295 if you have questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Juan Mendez