



DIVISION OF
CORPORATION FINANCE

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

September 24, 2019

Marcos Isabelino Gradin
Chief Financial Officer
Loma Negra Compania Industrial Argentina Sociedad Anonima
Cecilia Grierson 355, 4th Floor
Ciudad Autónoma de Buenos Aires Argentina
C1107CPG

**Re: Loma Negra Compania Industrial Argentina Sociedad Anonima
Form 20-F for the year ended December 31, 2018
Filed April 30, 2019
File No. 001-38262**

Dear Mr. Gradin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing and
Construction