



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE

June 22, 2009

Claudio Luis Del Valle Cabello,  
Chief Financial and Administrative Officer  
Vitro, S.A.B. de C.V.  
Ave. Ricardo Margain Zozaya 400  
Col. Valle del Campestre  
Sand Pedro Garza Garcia, Nuevo Leon, 66265 Mexico

**Re: Vitro, S.A.B. de C.V.**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**File No. 001-10905**

Dear Mr. Cabello:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief