

Mail Stop 3561

December 8, 2005

Donald J. Puglisi  
Puglisi and Associates  
850 Library Avenue, Suite 804  
Newark, Delaware 19711

**Re: Comercial Mexican Holding  
Registration Statement on Form F-4  
Filed July 28, 2005  
Amendment No. 1 to Registration Statement on Form F-4  
Filed July 28, 2005  
File No. 333-126940  
Form 20-F for Fiscal Year Ended December 31, 2004  
Filed June 30, 2005  
Form 20-F/A for Fiscal Year Ended December 31, 2004  
Filed July 27, 2005  
File No. 33-44756**

Dear Mr. Puglisi:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Kenneth Rosh, Esq.  
Fried, Frank, Harris, Shriver & Jacobson LLP  
212-859-8589