



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2015

Mail Stop 4631

Via E-mail

Mr. Gabriel de la Concha Guerrero  
Chief Financial Officer  
Empresas ICA, S.A.B. de C.V.  
Blvd. Manuel Ávila Camacho 36  
Col. Lomas de Chapultepec  
Delegación Miguel Hidalgo  
11000 Mexico City, Mexico

**Re: Empresas ICA, S.A.B. de C.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2014**  
**Filed April 30, 2015**  
**File No. 1-11080**

Dear Mr. de la Concha:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction

cc: Jorge Juantorena, Esq.  
Cleary Gottlieb Steen & Hamilton LLP

Christina Chinloy, Esq.  
Cleary Gottlieb Steen & Hamilton LLP