

Mail Stop 3561

December 4, 2008

Manuel Saba Ades  
Chief Executive Officer  
Grupo Casa Saba, S.A.B. de C.V.  
Paseo de la Reforma, No. 215  
Colonia Lomas de Chapultepec, México, D.F. 11000

**Re: Grupo Casa Saba, S.A.B. de C.V.  
Form 20-F for Fiscal Year Ended  
December 31, 2007  
Filed June 30, 2008  
File No. 001-12632**

Dear Mr. Saba Ades:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services