

Via Facsimile and U.S. Mail
Mail Stop 6010

February 24, 2009

Mr. Ricardo Rodriguez Marengo
Chief Executive Officer
Provida Pension Fund Administrator, Inc.
Avenida Pedro de Valdivia 100
Santiago, Chile

**Re: Provida Pension Fund Administrator, Inc.
Form 20-F for the Fiscal Year Ended December 31, 2007
File No. 001-13406**

Dear Mr. Marengo:

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

Sincerely,

Carlton Tartar
Branch Chief