



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

September 26, 2013

**Via E-Mail**

Andrés V. Gil, Esq.  
Davis Polk & Wardwell LLP  
450 Lexington Avenue  
New York, NY 10017

**Re: Administradora de Fondos de Pensiones Provida S.A.  
Schedule 14D-9/A filed September 26, 2013 by Administradora de  
Fondos de Pensiones Provida S.A., Joaquín Cortez Huerta, Jesús  
del Pino Durán, Luis Fernando Ferreres Crespo, Francisc Jorda  
Carré, José Martos Vallecillos, María Cristina Bitar Maluk, and  
Jorge Marshall Rivera  
SEC File No. 005-47976**

Dear Mr. Gil:

We note the revisions you made to Item 4 of your Schedule 14D-9 in response to our comments. While we do not necessarily agree with your response to comments two and three in our September 10, 2013 comment letter and the further revisions noted above, the staff of the Division of Corporation Finance will not undertake any further review of the Schedule 14D-9 at this time. We note additionally that each and every director has made and published his or her "*conveniente*" determination in accordance with Chilean law.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions