

MILBANK, TWEED, HADLEY & McCLOY LLP

1 CHASE MANHATTAN PLAZA

NEW YORK, N.Y. 10005-1413

212-530-5000

FAX: 212-530-5219

LOS ANGELES
213-892-4000
FAX: 213-629-5063

PALO ALTO
650-739-7000
FAX: 650-739-7100

WASHINGTON, D.C.
202-835-7500
FAX: 202-835-7586

LONDON
44-207-448-3000
FAX: 44-207-448-3029

MUNICH
49-89-25559-3600
FAX: 49-89-25559-3700

FRANKFURT
49-69-7593-7170
FAX: 49-69-7593-8303

TOKYO
813-3504-1050
FAX: 813-3595-2790

HONG KONG
852-2971-4888
FAX: 852-2840-0792

SINGAPORE
65-6428-2400
FAX: 65-6428-2500

May 9, 2007

U.S. Securities and Exchange Commission
100 F. Street, N.E.
Washington, DC 20549-3628

Attention: Mr. Brian V. Breheny
Chief, Office of Mergers and Acquisitions
Division of Corporate Finance

Ms. Christina E. Chalk
Special Counsel, Office of Mergers and Acquisitions
Division of Corporate Finance

Mr. James A. Brigagliano
Associate Director, Division of Market Regulation

Re: Proposed Tender Offer by Agrupación Aeroportuaria Internacional II, S.A. de C.V. for Series B Shares and ADSs of Grupo Aeropotuario del Sureste, S.A.B. de C.V.

Ladies and Gentlemen:

We are writing on behalf of our client, Agrupación Aeroportuaria Internacional II, S.A. de C.V. a limited liability corporation (*sociedad anónima de capital variable*) formed under the laws of the United Mexican States (“Mexico”) (“Purchaser”) and a wholly-owned subsidiary of a specially incorporated bidding vehicle, which is wholly-owned by Fernando Chico Pardo, an individual and citizen of Mexico (“Mr. Chico”). Purchaser intends to make two all cash tender offers, one in the U.S. and one in Mexico (collectively, the “Offers”), to acquire, in the aggregate, 127,950,001 of the outstanding Series B shares (“Series B Shares”), including by purchase of American Depositary Shares (the “ADSs,” and together with the Series B Shares, collectively, the “Securities”), of Grupo Aeropotuario del Sureste, S.A.B. de C.V., a publicly traded limited liability corporation with variable stock (*sociedad anónima bursátil de capital variable*) organized under the laws of Mexico (“Asur”). Each ADS represents ten Series B Shares. Asur also has outstanding 45,000,000 Series BB Shares (“Series BB Shares”). As reported in Asur’s Annual Report on Form 20-F for the year

ended December 31, 2005 (the “Asur Annual Report”), Asur has 255,000,000 Series B Shares (including the Series B Shares underlying the ADSs) and 45,000,000 Series BB Shares outstanding. The Series BB Shares are held by Inversiones y Técnicas Aeroportuarias, S.A. de C.V., a limited liability corporation (*sociedad anónima de capital variable*) organized under the laws of Mexico (“ITA”), through a trust and represent 15% of the total outstanding capital stock of Asur.

Mr. Chico owns 7,500,010 Series B Shares in the form of ADSs and Series B Shares, representing approximately 2.9% of the outstanding Series B Shares (including Series B Shares underlying the ADSs) of Asur, and approximately 2.5% of Asur’s total outstanding capital stock. Mr. Chico has indicated that he intends to tender all of these directly held Securities into the Offers. In addition, Mr. Chico indirectly owns 7.65% of Asur’s total capital stock in the form of Series BB Shares through his 51% ownership of ITA. The Securities sought in the tender offers represent approximately 42.65% of the total issued and outstanding capital stock of Asur. The tender offers will be subject to a minimum tender condition of 127,950,001 Series B Shares (including Series B Shares underlying the ADSs). The purpose of the Offers, along with the subsequent De-Merger (as described below), is for Mr. Chico to increase and consolidate his direct holdings of Asur in a tax efficient way, while maintaining a public market for the Securities.

In addition, Mr. Chico has entered into an agreement (the “De-Merger Letter Agreement”) with Copenhagen Airports A/S, a corporation organized under the laws of Denmark (“CPH”), to, subject to satisfaction or waiver of the conditions of the Offers at expiration of the same (“Completion”), take all actions necessary to effect a de-merger of ITA immediately after expiration of the Offers (the “De-Merger”). The De-Merger Letter Agreement was entered into prior to Mr. Chico approaching the board of directors of Asur about the proposed Offers and prior to Asur’s public announcement of Mr. Chico’s proposal. As a result of the De-Merger, ITA would be de-merged under Mexican law into two separate entities: (1) ITA, which would survive and continue to be owned by Mr. Chico (51%) and CPH (49%), and (2) a newly formed entity (“SPV0”), which would initially be owned by Mr. Chico (51%) and CPH (49%). In connection with the De-Merger, Mr. Chico and CPH have also agreed pursuant to the De-Merger Letter Agreement to cause ITA to convert a portion of its Series BB Shares representing 7.35% of Asur’s total outstanding capital stock into Series B Shares (the “Conversion”) and to transfer the converted 22,050,000 Series B Shares (the “Converted Shares”) to SPV0 as part of the De-Merger. In addition, pursuant to the De-Merger Letter Agreement, Mr. Chico and CPH have agreed, subject to Completion, to take all necessary actions to execute an agreement under which CPH agrees to sell its 49% stake in SPV0 to Mr. Chico (the “Purchase and Sale”) at a cash price based on the tender offer price paid for the Series B Shares in the Offers, which shall be no less than Mexican pesos \$56.00. The De-Merger, Conversion and Purchase and Sale are expected to be consummated as soon as practicable after Completion of the Offers. Accordingly, as a result of the Offers and the foregoing transactions, Mr. Chico will increase his economic interest in Asur from approximately 10% to approximately 54%.

Asur is a foreign private issuer as defined in Rule 3b-4(c) promulgated under the U.S. Securities Exchange Act of 1934, as amended (the “Exchange Act”). The ADSs are listed for trading on the New York Stock Exchange (the “NYSE”) and are registered pursuant to Section 12(b) of the Exchange Act. The Series B Shares are also registered pursuant to Section 12(b) of the Exchange Act. Asur is subject to the informational reporting requirements of the Exchange Act and files reports on Forms 20-F and 6-K with the Securities and Exchange Commission (the “Commission”). The Series B Shares are listed for trading on the Mexican Stock Exchange. The Series BB Shares

are held by ITA and are not registered pursuant to section 12 of the Exchange Act and are not listed for trading on any stock exchange.

As previously discussed with members of the Staff of the Commission, we propose that the acquisition of the Securities be structured as a simultaneous (i) United States tender offer (the "U.S. Offer") open to all holders of ADSs and to all holders of Series B Shares who are not residents in Mexico, and (ii) Mexican tender offer (the "Mexican Offer") open to all holders of Series B Shares, including holders who are resident in the United States within the meaning of Rule 14d-1 under the Exchange Act ("U.S. Residents"). Holders of Series B Shares who are not resident in Mexico can tender, at their option, into either the U.S. Offer or the Mexican Offer. Purchaser is offering to purchase no more than 127,950,001 Series B Shares (including those underlying the ADSs) in the Offers, and any tenders (including the tender by Mr. Chico) will be subject to proration to the extent the Offers are oversubscribed. The Offers are expected to commence at the same time.

In Mexico, tender offers are regulated by the Securities Market Law and the General Rules Applicable to Issuers of Securities and Other Participants in the Stock Exchange (as amended, the "Regulations") issued by the National Banking and Securities Commission (*Comision Nacional Bancaria y de Valores*, or the "CNBV"), and which became effective on March 19, 2003, as amended. The Mexican Offer is subject to the Regulations, the Mexican Market Securities Act ("Mexican Securities Law") and the jurisdiction of the CNBV and the Mexican Stock Exchange.

Although Purchaser and Mr. Chico may be deemed affiliates of Asur (and thus is not eligible to rely on Instruction 3 under Rule 14d-1(d) regarding U.S. ownership levels), the Offers are unsolicited by Asur and there will be no agreement between Purchaser and Asur regarding the Offers. In addition, Purchaser has not had access to detailed non-public information regarding Asur's shareholders. Based upon a review of public information, however, Purchaser has concluded that the proposed Offers are not eligible for automatic exemptive relief available for cross-border tender offers relating to the securities of foreign companies under the exemptions provided by 14d-1(c) and (d) and release adopted by the Commission in October 1999 (Release Nos. 33-7759; 34-42054) (the "Cross-Border Release"). Based on data from Bloomberg and Factset, Purchaser understands that of the 255,000,000 Series B Shares outstanding (according to the Asur Annual Report) approximately 97% are held by persons other than Mr. Chico, and of these, approximately 225,000,000 (as of February 8, 2007) are represented by ADSs. Thus, approximately 91% of the Series B Shares not held by Mr. Chico are represented by ADSs that trade on the NYSE. The aggregate trading volume of the Series B Shares on the NYSE (as represented by the ADSs) over the 12-calendar-month period ending April 30, 2007, was approximately 79% of the worldwide aggregate trading volume of the Series B Shares over the same period. Additionally, based on publicly available information (including Commission filings), Purchaser believes that at least 56% of the Series B Shares, including through ADSs, but excluding shares held by Mr. Chico and stockholders who hold 10% or more of the Series B Shares, are beneficially owned by U.S. persons.

We are hereby requesting:

(i) exemptive relief from Rule 14d-10(a)(1) under the Exchange Act to permit the dual tender offer structure described below; and

