

GALICIA Y ROBLES, S.C.

"TORRE DEL BOSQUE"

BLVD. MANUEL AVILA CAMACHO No. 24 - 7º PISO

LOMAS DE CHAPULTEPEC

DELEG. MIGUEL HIDALGO

11000 MEXICO, D.F.

www.gr.com.mx

TELÉFONO +52 (55) 5540-9200

FACSIMILE +52 (55) 5540-9202

MANUEL GALICIA R.
RAFAEL ROBLES M.
CARLOS DE MARIA Y CAMPOS S.
JOSÉ VISOSO L.
IGNACIO PESQUEIRA T.
ARTURO PERDOMO J.
CHRISTIAN LIPPERT H.
HUMBERTO PÉREZ ROCHA I.
ALBERTO DE LA PARRA Z.
FRANCISCO FERNÁNDEZ CUETO G.
ALEJANDRO DE LA BORBOLLA O.
BERNARDO MARTÍNEZ NEGRETE E.
HÉCTOR R. KURI Q.

JUAN PABLO CERVANTES S.
Consejero

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

May 9, 2007

Ladies and Gentlemen:

Agrupación Aeroportuaria Internacional II, S.A. de C.V. - Letter dated May 9, 2007

We refer to the letter dated May 9, 2007 (the "Letter") from Roland Hlawaty, a member of the firm of Milbank, Tweed, Hadley & McCloy LLP, New York, New York ("Milbank"), writing to you on behalf of our client, Agrupación Aeroportuaria Internacional II, S.A. de C.V. (the "Purchaser"). In the Letter, the Purchaser respectfully requested that the Staff grant exemptive relief under certain provisions of the U.S. securities laws in connection with offers to acquire 42.65% of the Series B shares, including those represented by American Depositary Shares, of Grupo Aeropotuario del Sureste, S.A.B. de C.V. (the "Offers"). The Letter also made reference to certain discussions between Mexican counsel and Milbank about the Mexican regulatory

W

regime and Mexican tender offer practice and mechanics in connection with the Offers and relevant to the relief sought.

This letter is rendered at your request solely in connection with the Letter and is limited to matters of Mexican law and practice. This letter is provided incidentally to, and in the ordinary course of, our practice of Mexican law in Mexico, does not purport to cover any aspects of U.S. law and without prejudice to my status as a “non-appearing foreign attorney” for purposes of SEC rules and practice.

We hereby acknowledge that we have been and are Mexican counsel to the Purchaser in connection with the Offers and that the references in the Letter to discussions with Mexican counsel about the description of the Mexican regulatory regime and Mexican tender offer practice and mechanics contained in the Letter refers to Galicia y Robles, S.C. We have reviewed the Letter, and we believe the descriptions of the Mexican regulatory regime and Mexican tender offer practice and mechanics contained therein are accurate. The statements of Mexican legal and regulatory requirements and practice contained in the Letter consist of brief summaries only and should not be construed as a comprehensive description of all relevant issues.

If we can be of any further assistance or if you have any further questions, please do not hesitate to contact the undersigned.

Respectfully,



Humberto Pérez-Rocha

cc: Roland Hlawaty, Esq.
Michael Fitzgerald, Esq.
Laurie Duke, Esq.
Milbank, Tweed, Hadley & McCloy LLP