

November 13, 2009

Mail Stop 3561

Alejandro de la Fuente Goic  
Chief Financial Officer  
Lan Airlines S.A.  
Presidente Riesco 5711, 20<sup>th</sup> Floor  
Las Condes  
Santiago, Chile

**RE: Lan Airlines S.A.  
File No. 001-14728  
Form 20-F: For the Fiscal Year Ended December 31, 2008**

Dear Mr. de la Fuente:

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

Sincerely,

Lyn Shenk  
Branch Chief