



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

February 9, 2011

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.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed June 29, 2010**  
**File No. 1-14728**  
**Response Letter Dated January 28, 2011**

Dear Mr. de la Fuente Goic:

We refer you to our comment letter dated December 14, 2010 regarding business contacts with Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance