



DIVISION OF
CORPORATION FINANCE

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

January 5, 2024

Ignacio Madrideo
Chief Executive Officer
Ferrovial SE
Kingsfordweg 151
1043 GR Amsterdam
The Netherlands

**Re: Ferrovia SE
Amendment No. 2 to Draft Registration Statement on Form 20-F
Exhibit No. 4.2
Submitted December 15, 2023
CIK No. 0001468522**

Dear Ignacio Madrideo:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance