



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2023

Fernando Rodrigo Baron  
Vice President of Corporate Finance and Business Development  
AENZA S.A.A.  
Av. Petit Thouars 4957  
Miraflores  
Lima 34, Peru

**Re: AENZA S.A.A.**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**Filed May 16, 2022**  
**File No. 001-35991**

Dear Fernando Rodrigo Baron:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Juan Mendez