



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2017

Ramiro Alfonsin  
Chief Financial Officer  
LATAM Airlines Group S.A.  
Presidente Riesco 5711, 20th Floor  
Las Condes, Santiago, Chile

**Re: LATAM Airlines Group S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed March 30, 2017**  
**File No. 001-14728**

Dear Mr. Alfonsin:

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,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure