

March 14, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to 1-212-450-3779*

Mr. Martin Ezequiel Zarich  
Chief Financial Officer  
BBVA Banco Frances S.A.  
Reconquista 199  
(C1003ABB) Buenos Aires  
Republic of Argentina

**Re: BBVA Banco Frances S.A.  
Form 20-F for Fiscal Year Ended December 31, 2006  
File No. 001-12568**

Dear Mr. Zarich:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief

CC: Andres Gil  
Davis Polk & Wardwell  
450 Lexington Avenue  
New York, New York 10017  
Phone (212) 450-4779  
Facsimile (212) 450-377