

December 13, 2007

Via Facsimile 011 56 322 335 606  
And First Class Mail

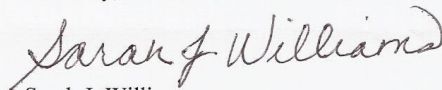
Mr. Miguel Ossandon  
Partner  
Ossandon & Ossandon Auditores Consultores Limitada  
Montaña 853 Oficina 702  
Viña Del Mar  
Valparaiso 2580126  
Chile

Re: Registration Application of Ossandon & Ossandon Auditores  
Consultores Limitada N° 2989

Dear Mr. Ossandon:

This letter is to inform you that the Public Company Accounting Oversight Board (the "Board") approved your application for registration with the Board on December 13, 2007. Please note that the Registration staff will notify you separately of its determinations with respect to any requests for confidential treatment contained in your application.

Sincerely,



Sarah J. Williams  
Deputy Director, Registration and Inspections