October 25, 2007

By Facsimile and U.S. Mail

Javier Astaburuaga Sanjines
Executive Vice President of Finance
and Strategic Development
Fomento Económico Mexicano, S.A.B. de C.V.
General Anaya No. 601 Pte.
Colonia Bella Vista
Monterrey, NL 64410 Mexico

Re: Fomento Económico Mexicano, S.A.B. de C.V. Form 20-F for Fiscal Year Ended December 31, 2006 Filed June 28, 2007 File No. 333-08752

Dear Mr. Sanjines:

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

Sincerely,

Michael Moran Accounting Branch Chief