

Committee of Audit and Corporate Practices

March 16, 2010.

H. BOARD OF DIRECTORS
GRUPO AEROPORTUARIO DEL PACIFICO, S.A.B. DE C.V.
Present

In fulfillment to what is stipulated by Article the 43 of the Stock Market Law and the articles of incorporation of Grupo Aeroportuario del Pacifico. S.A.B. de C.V., (GAP), we submit for your consideration the present report of the activities of the Committee of Audit and Corporate Practices (CAPS), carried out during the fiscal year ended December 31, 2009.

The CAPS has been in session on diverse dates during 2009 and part of 2010. According to our instructions, the Secretary of the Committee requested that prior to each meeting, the Directors be informed, so in case an issue existed it could be aired in these meetings. No proposal was submitted for our consideration. On each occasion the agenda was created and the appropriate motions were drafted which were then properly approved. Each meeting was attended by the Independent Directors and the guests that were summoned for it.

In conducting our work, we considered the regulations of the Law of the Stock Market, the Dispositions of General Character Applicable to the Emitters of Values and Other Participants of the Stock Market, the recommendations of the Code of Best Corporate Practices and the Regulation of the Audit Committee.

I. CORPORATE PRACTICES

Committee of Nominations and Compensations (CNC)

- (i) By request of this committee and as mandated in the by-laws, we participated in the audit of the process of determining fixed and variable compensations, as well as in the determination of annual bonuses for the general manager and the high level executives of the Company, observing that this process is adjusted to the policies of the Company and the respective changes are properly authorized.
- (ii) Regarding the proposal of the change of independent directors, presented by the CNC in its last meeting of March 8, 2010 and that will be presented in the Meeting of the Ordinary General Assembly on April 27, 2010; we emphatically recommend the establishment of a Policy that among other aspects considers:
 - A) The characteristics of the directors as far as their vision, business objectives, prestige and professional achievement, impartiality and independence.

- B) The establishment of a process of evaluation of the participation of the independent directors.
- C) Permanently defines the function.

This policy will help maintain a better Corporate Governance.

- (iii) The Board did not grant dispensation to any Director or any other person with authority under Article 28, Section III, sub-section F of the Law of the Stock Market.

II. RELATED PARTIES

In relation to the subject of Related Parties, the Committee took part in:

- (i) Audit of the Articles of Incorporation of the Company.

Background.

- a) At the Board Meeting called by the CAPS on June 30, 2009, it was agreed by majority that the CAPS request a professional opinion, to verify adherence by the Social Statutes of GAP to the norms established by the Law of the Stock Market and by Sarbanes-Oxley Law.
- b) In the session of the Board meeting of October 27, 2009, CAPS by means of its President, presented the conclusions of the audit of the Social Statutes conducted by the firm Jones Day Mexico, S.C and the Strategic Partner through Director Demetrio Ullastres, presented a study that in parallel entrusted to the Firm Creel, Garcia-Cuellar, Aiza and Enríquez, S.C. Both studies were submitted to the Secretary of the Council, with an agreement that a committee integrated by the Directors Ullastres and Rincón Gallardo, would present the actions that needed to be taken.

Proposal of modification of the Incorporation Articles

- c) In the session of the Board of February 23, 2010 and as a result of the previous point, modifications to the Social Statutes were proposed to reinforce the functions in the matter of Corporate Practices; modifications that were accepted by the majority of the Board to be Presented in the Extraordinary Meeting of Shareholders, subject to the approval of the authorities of the CNBV.

In this respect, during the initial meeting with the civil servants of the CNBV on March 12, 2010, the reasoning for the proposals were heard and they asked to review the studies of the Firms Jones Day Mexico, S.C and of Creel, Garcia-Cuellar, Aiza and Enríquez, S.C. We hope to get their opinion on the matter before the Extraordinary Assembly of Shareholders summoned for the 27 of April of 2010.

The members of the Audit Committee then presented to the Members of the Council, the possible deficiencies in compliance with to the Social Statutes to the Law of the Stock Market.

- (ii) A review on the fulfillment of Operations with Related Parts was carried out by the firm of External Auditors Deloitte (Galaz Yamazaky. Ruiz Urquiza, S.C), and it issued a report as a result of this audit with no observations.

The auditor also issued a determination on the fulfillment by the Strategic Partner of its contract for technical assistance and had no observations to report.

III. AUDIT.

(i) Report 20F

We reviewed the process of elaboration of the form 20F and its content, required by the Securities and Exchange Commission for the year 2008, finding it reasonably correct in time, forms and disclosure.

(ii) Accounts receivable

During 2009, we took special care in reviewing the accounts of the aeronautical sector as well as the commercial sector. In that respect and considering the economic situation of the country, the airlines and the impact to the airports; reserves were established to cover the uncollectable account, considering the special circumstances that would warrant this step.

(iii) Evaluation of External Auditors.

We evaluated both the work carried out by the External Auditors, as well as the independence that they keep with respect to the company and the services that have been requested from them; for that reason we recommend to use this company again as we consider that it fulfills all the criteria and independence required by applicable legislation and its capacity to satisfy GAP's needs. The evaluation of the Firm and their fee corresponding to the exercise were properly discussed with the Administration.

(iv) Internal control

We reviewed the tests of the internal control processes, as well as the report by the firm that carries out this work, and we concluded that the deviations are not significant and that remedial actions are being taken to connect the matter.

(v) External and Internal Audit Programs

We reviewed the implementation and advances of the external and internal audit programs, the results of the reviews, the deviations, all of them minor, and finally we participated in the redesign of the internal audit programs for 2009 by focusing them on the inherent risks of the business.

(vi) Accounting changes and the Adoption of IFRS

We surveyed the application of the new decrees in accounting, observing the effects in the financial statements of the company and at the consolidated level, for Mexico and for the USA; considering in this last case, the possibility of reporting numbers under International Norms, agreeing with the Board to do it until the final term for such a change.

(vii) Litigation

We have knowledge of the most significant litigation in which the Company is involved, as well as the methodology that was followed for the determination of the inherent risk. In this respect, we also received the opinion of the external auditor, and did not find situations that deserve special attention as of the date of the Financial Statements.

(viii) Claims

We reviewed the System of Claims regarding its ability to identify and investigate, making sure that it is in adequate in its operation as well as in its confidentiality. We reviewed submitted claims and verified, where appropriate, that the situations were corrected.

(ix) Minutes of Assemblies and the Board

The agreements of the Assemblies of Shareholders and the Board were acted upon.

(x) Financial audit

The financial information of the Company was analyzed on quarterly basis and it was recommended to the Board that it approve its publication to the stock-market.

The opinion of the external auditors on the financial statements of Grupo Aeroportuario del Pacífico, S.A.B. de C.V. and subsidiaries, for the 2009 fiscal year, which were elaborated taking the generally accepted principles of accounting as a foundation, was reviewed. After the analysis, inquires and responses received, we consider that these statements reasonably reflect the financial situation and the results of operations and that the application of the policies and accounting criteria have been consistent and are presented adequately, for this reason it is recommended to the Board to submit them for the approval of the Assembly of Shareholders.

Kindly,

C.P. Jose Manuel Rincon Gallardo
President of the Audit Committee
Annual report, 2009