

The following report has been translated into English solely for the convenience of readers.

STATUTORY TAX REPORT OF GRUPO AEROPORTUARIO DEL PACÍFICO, S.A.B. DE C.V.

SECRETARÍA DE HACIENDA Y CRÉDITO PÚBLICO
SERVICIO DE ADMINISTRACIÓN TRIBUTARIA
ADMINISTRACIÓN GENERAL DE GRANDES CONTRIBUYENTES

I, HEREBY DECLARE, UNDER OATH TO TELL THE TRUTH, I ISSUE THIS REPORT IN ACCORDANCE TO ARTICLE 52 AND OTHERS APPLICABLE OF THE FEDERATION TAX CODE AND ITS SUPPLEMENTAL REGULATION, IN REGARDS TO THE AUDIT CONDUCTED IN ACCORDANCE TO AUDITING STANDARDS GENERALLY ACCEPTED IN MEXICO, OF THE FINANCIAL STATEMENTS OF GRUPO AEROPORTUARIO DEL PACÍFICO, S.A.B. DE C.V. (THE COMPANY) FOR THE YEAR ENDED ON DECEMBER 31, 2008 ON WHICH I ISSUED AN UNQUALIFIED OPINION IN MY INDEPENDENT AUDITOR'S REPORT DATED MARCH 13, 2009. THE FINANCIAL INFORMATION INCLUDED IN THE AFOREMENTIONED AUDITOR'S REPORT WAS CLASSIFIED AND PRESENTED USING THE FORMS 1 THRU 4.1 OF SISTEMA DE PRESENTACIÓN DEL DICTAMEN FISCAL 2008 (SIPRED), AND INCLUDED IN THE ELECTRONIC FILE SUBMITTED VIA INTERNET TO THE SERVICIO DE ADMINISTRACIÓN TRIBUTARIA.

AS PART OF MY AUDIT, I REVIEWED THE ADDITIONAL INFORMATION AND DOCUMENTATION PREPARED BY THE COMPANY, IN CONFORMITY TO ARTICLES 50 AND 51 OF THE SUPPLEMENTAL REGULATION TO THE FEDERATION TAX CODE INCLUDED IN THE ELECTRONIC FILE MENTIONED IN THE PREVIOUS PARAGRAPH. I EXAMINED THIS INFORMATION AND DOCUMENTATION USING SAMPLING TESTING, PERFORMING AUDIT PROCEDURES APPLICABLE TO THE CIRCUMSTANCES, WITHIN THE NECESSARY SCOPE TO EXPRESS AN OPINION ON THE FINANCIAL STATEMENTS TAKEN AS A WHOLE, IN ACCORDANCE TO THE GENERALLY ACCEPTED AUDITING STANDARDS IN MEXICO.

BASED ON MY EXAMINATION, I EXPRESS THE FOLLOWING:

1. I REVIEWED THE COMPLIANCE TO FEDERAL TAX CONTRIBUTIONS THE COMPANY IS RESPONSIBLE FOR AS A TAXPAYER OR AS A TAX WITHHOLDER.
2. WITHIN THE SCOPE OF MY SAMPLING TESTING, I AM REASONABLY CERTAIN, USING APPLICABLE AUDIT PROCEDURES APPLICABLE TO THE CIRCUMSTANCES, THAT ALL ASSETS AND SERVICES ACQUIRED BY THE COMPANY DURING THE YEAR WERE RECEIVED AND/OR PROVIDED, RESPECTIVELY, AND THAT ALL ASSETS AND SERVICES SOLD BY THE COMPANY WERE DELIVERED AND/OR PROVIDED, RESPECTIVELY.
3. THE COMPANY DID NOT CONDUCT ANY FOREIGN TRADE TRANSACTIONS FOR THE YEAR ENDED DECEMBER 31, 2008.
4. I REVIEWED CALCULATION AND PAYMENT OF FEDERAL TAX CONTRIBUTIONS INCLUDED ON THE FORMS 11, 12, 13, 15, 17 AND 19 OF SIPRED. THE COMPANY DOES NOT HAVE EMPLOYEES, THUS THE REVIEW OF SOCIAL SECURITY CONTRIBUTIONS PAYABLE TO THE INSTITUTO MEXICANO DEL SEGURO SOCIAL WAS NOT APPLICABLE.
5. I REVIEWED, BASED ON THE NATURE AND APPLICATION METHOD APPLIED, DEPENDING ON EACH CASE, IN PREVIOUS YEARS, ALL RECONCILIATION ITEMS INCLUDED ON FORMS 20 AND 33 OF SIPRED.
6. THE COMPANY DOES NOT HAVE EMPLOYEES, THUS IT WAS NOT SUBJECT TO CALCULATE AND PAY EMPLOYEE'S STATUTORY PROFIT SHARING.

7. THERE HAVE NOT BEEN ANY COMPLEMENTARY TAX FILINGS FOR THE YEAR 2008. I REVIEWED ALL COMPLEMENTARY TAX FILINGS AFFECTING PREVIOUS YEARS AND I AM ASSURED THEY ARE IN CONFORMITY WITH TAX REGULATIONS.
8. I REVIEWED, USING SAMPLING TESTING, THE BALANCES SHOWN IN THE COMPARATIVE EXPENSE ACCOUNTS INCLUDED ON FORMS 8 THRU 10 OF SIPRED.
9. DURING THE YEAR ENDED DECEMBER 31, 2008, THE COMPANY DID NOT OBTAIN FAVORABLE RESOLUTIONS FROM THE TAX AUTHORITIES OR USED TAX INCENTIVES.
10. DURING THE YEAR, THE COMPANY DID NOT ACT AS A SURETY FOR THE WITHHOLDING TAX AS PART OF A SHARES SALE PERFORMED BY FOREIGN RESIDENTS.
11. IT WAS IMPRACTICAL TO DETERMINE THE SCOPE OF THE REVIEW OF THE EXCHANGE RATE GAINS OR LOSSES AS A PERCENTAGE. NEVERTHELESS, AS PART OF MY SAMPLING TESTING, I REVIEWED THE EXCHANGE RATE GAINS OR LOSSES, MAKING SURE THAT ALL APPLICABLE EXCHANGE RATES WERE USED AT THE TIME OF RECEPTION, PAYMENT AND YEAR-END CLOSING.
12. ALL BALANCES AND TRANSACTIONS CARRIED OUT BY THE COMPANY WITH THE MOST IMPORTANT RELATED PARTIES DURING THE YEAR ARE SHOWN ON NOTE 7 OF THE FINANCIAL STATEMENTS SHOWN ON FORM 4.1 AND 34 OF SIPRED.

IN MY OPINION, WHICH IS CIRCUMSCRIBED TO MY REVIEW OF THE FINANCIAL STATEMENTS OF GRUPO AEROPORTUARIO DEL PACÍFICO, S.A.B. DE C.V. AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008, THE ADDITIONAL INFORMATION INCLUDED ON THE SIPRED FORMS IS PRESENTED FAIRLY, IN ALL MATERIAL RESPECTS, IN CONFORMITY WITH THE APPROVED RULES OF CLASSIFICATION AND REVELATION ISSUED BY THE ADMINISTRACIÓN GENERAL DE AUDITORIA FISCAL FEDERAL. SUCH ADDITIONAL INFORMATION WAS PREPARED IN CONFORMITY TO THE RULES ISSUED BY THE SERVICIO DE ADMINISTRACION TRIBUTARIA THAT MUST BE FOLLOWED WHEN FILLING THE SIPRED 2008 FORMS. SOME LINES WERE FILLED WITH ZEROES OR BLANKS, IN ACCORDANCE TO THE CLARIFICATIONS ISSUED BY THE SERVICIO DE ADMINISTRACION TRIBUTARIA, AS SUCH, THIS SHOULD NOT BE CONSIDERED A BREACH IN ACCORDANCE TO THE MENTIONED RULES. THE ADDITIONAL INFORMATION IS INCLUDED EXCLUSIVELY TO BE USED FOR ANALYSIS BY THE ADMINISTRACIÓN GENERAL DE GRANDES CONTRIBUYENTES AND SHOULD NOT BE CONSIDERED A PART OF THE FINANCIAL STATEMENTS NEEDED TO FAIRLY PRESENT THE BALANCE SHEETS, INCOME OF OPERATIONS, CHANGES IN STOCKHOLDERS' EQUITY AND CASH FLOWS.

THIS REPORT IS ISSUED FOR THE EXCLUSIVE USE OF THE COMPANY'S MANAGEMENT, IN CONFORMITY TO ITS TAX OBLIGATIONS, AND THE ADMINISTRACIÓN GENERAL DE GRANDES CONTRIBUYENTES.

GUADALAJARA, JALISCO, MARCH 13, 2009
(MARCH 31, 2009, IN REGARDS TO THE ANNUAL TAX FILING)

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