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DESC S A DE C V Form 6-K May 29, 2002

Date: May 29, 2002

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Form 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13A-16 OR 15D-16 UNDER THE SECURITIES EXCHANGE ACT OF 1934

For the month of A	.pril ,	2002		
(Transla	DESC, S.	.A. DE C.V.	nto English)	
(Transfe	teron or regrat	staire o name i	ireo Biigiisii,	
PASEO DE LOS TAMARINDOS 4				
(Add	lress of princi	ipal executive	office)	
Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F .				
Form 20-F [X]	Form 40-F	[]		
NY2:\1159624\01_%RS01!.	OOC\41150.0012			
	SIGN	NATURES		
Pursuant to the requirement registrant has duly cause undersigned, thereunto du	ed this report	to be signed		
			.A. de C.V.	
		(Regist	 rant)	

Name: Arturo D'Acosta Ruiz Title: Chief Financial Officer

By /s/ Arturo D'Acosta Ruiz

(Signature)*

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 \star Print the name and title under the signature of the signing officer.

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EXHIBIT INDEX

Item

1. English Translation of Division Dine, S.A. de C.V.'s
Consolidated Financial Statements as of December 31,
1999, 2000 and 2001, together with auditor's report.

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