

GROUP SIMEC SA DE CV

Form 424B3

May 30, 2006

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U.S. Securities & Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549
Attn.: Document Control

Re: American Depositary Shares evidenced by
American Depositary Receipts representing
series B common stock of Grupo Simec, S.A,
de C.V. (Form F-6, Registration No. 33-48173).

Ladies and Gentlemen:

Pursuant to Rule 424(b)(3) under the Securities
Act of 1933, as amended, on behalf of The Bank
of New York, as Depositary for securities
against which American Depositary Receipts are
to be issued, we attach a copy of the new
prospectus (Prospectus) reflecting a change in
the number of shares represented by each
American Depositary Share.

As required by Rule 424(e), the upper right hand
corner of the cover page has a reference to Rule
424(b)(3) and to the file number of the
registration statement to which the Prospectus
relates.

Pursuant to Section III B of the General
Instructions to the Form F-6 Registration
Statement, the Prospectus consists of the revised
form of ADR certificate.

Please contact me with any questions or
comments on 212 815-4831.

Very truly yours,

Monica Vieira
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Encl.

cc: Paul Dudek, Esq.

EMM-424(b) letter ratio BNY Tele Norte