

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,

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Monica Vieira  
Assistant Treasurer  
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Encl.

cc: Paul Dudek, Esq.

EMM-424(b) letter ratio BNY Tele Norte