

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

FORM 6-K

REPORT OF FOREIGN ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 OF
THE SECURITIES EXCHANGE ACT OF 1934

For the month of August 2004

(Commission File No. 1-14728)

Lan Chile S.A.

(Translation of registrant's name in English)

Avenida Amerigo Vesputio Sur 901
Renca,
Santiago, Chile
(Address of Principal Executive Offices)

(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 ☒ Form 40-F ☐

(Indicate by check mark whether the registrant by furnishing the
information contained in this form is also thereby furnishing the
information to the Commission pursuant to Rule 12g3-2(b) under the
Securities Exchange Act of 1934.)

Yes ☐ No ☒

Santiago, August 6, 2004

Mr. Alejandro Ferreiro Y.
Superintendent of Securities and Insurance
Present

Re: Material Fact

To whom it may concern:

In compliance with current regulations, and specifically Circular N°660 of the Superintendence of Securities and Insurance, I inform you that at Extraordinary Board of Directors' Meeting Number 71 held on August 4 of the current year, the Board of Lan Chile S.A. authorized the distribution of an interim dividend of U.S. \$0.12475 per share out of profits for the 2004 fiscal year, which will be paid beginning on August 30, 2004 to those who are shareholders on the fifth business day before the aforementioned date.

Sincerely,

Luis Ernesto Videla B.
General Manager

cc. Bolsa de Comercio de Santiago
Bolsa de Corredores de Valparaíso
Bolsa Electrónica de Chile

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: August 10, 2004

Lan Chile S.A.

/s/ Alejandro de la Fuente Goic

By: Alejandro de la Fuente Goic
Chief Financial Officer