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

DESC, S.A. DE C.V.
(Translation of registrant's name into English)

PASEO DE LOS TAMARINDOS 400-B, BOSQUES DE LAS LOMAS, 05120 MEXICO, D.F., MEXICO

(Address of principal 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 Form 40-F

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SIGNATURES

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.

Desc, S.A. de C.V.

(Registrant)

Date: May 29, 2002

By /s/ Arturo D'Acosta Ruiz

(Signature)*

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

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* Print the name and title under the signature of the signing officer.

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EXHIBIT INDEX

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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.	4

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