

Mail Stop 3561

April 5, 2007

Mark L. Baum, Chief Executive Officer  
PNG Ventures, Inc.  
2038 Corte del Nogal  
Suite 110  
Calsbad, CA 92011

**Re: PNG Ventures, Inc.  
Form 10-KSB for Fiscal Year Ended  
December 31, 2005  
File No. 0-29735**

Dear Mr. Baum:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth  
Companies

cc: Mark L. Baum, Esq.  
The Baum Law Firm  
Fax: (760) 804-8845