



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2010

Mr. Richard Rychlik  
Vice President and Principal Accounting Officer  
PNG Ventures, Inc.  
5310 Harvest Hill Rd., Suite 229  
Dallas, Texas 75230

**Re: PNG Ventures, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed April 15, 2009**  
**File No. 000-29735**

Dear Mr. Rychlik:

We have completed our review of your 2008 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Mark C. Shannon  
Branch Chief