



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 18, 2007

Luis Miguel Sas, Chief Financial Officer  
Petrobras Energia Participaciones  
Maipu 1, 22<sup>nd</sup> Floor  
(C1084ABA)  
Buenos Aires, Argentina

**Re: Petrobras Energia Participaciones**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed May 8, 2007**  
**File No. 001-31345**

Dear Mr. Sas:

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

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant

cc: Mr. Francisco Cestero