



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

January 7, 2009

By Facsimile and U.S. Mail

Mr. Qinan Ji  
Chief Financial Officer  
China Natural Gas, Inc.  
19<sup>th</sup> Floor, Building B  
Van Metropolis  
Tang Yan Road, Hi Tech Zone  
Xi'an 710065  
Shaanxi Province, China

**Re: China Natural Gas, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 31, 2008**  
**Form 10-Q for the Period Ended June 30, 2008**  
**Filed August 14, 2008**  
**File No. 0-31539**

Dear Mr. Ji:

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

Sincerely,

/s/

Andrew Mew  
Accounting Branch Chief