



DIVISION OF
CORPORATION FINANCE

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

August 24, 2010

Mr. Wayne Anderson
President
US Natural Gas Corporation
33 6th Street South, Suite 600
St Petersburg, FL 33701

**Re: US Natural Gas Corporation
Item 4.01 Form 8-K
Filed April 22, 2010
File No. 333-154799**

Dear Mr. Anderson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Chris White
Branch Chief