

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0308

DIVISION OF  
CORPORATION FINANCE

Mail Stop 03-08

November 10, 2005

Eduardo Villegas Contte  
Chief Financial Officer  
Metrogas, Inc.  
Gregorio Araoz de Lamadrid 1360  
(1267) Buenos Aires, Argentina

Re: Metrogas, Inc.

Form 20-F for the Fiscal Year Ended December 31, 2004  
Forms 6-K for the Fiscal Quarters Ended June 30, 2005 and March  
31,  
2005  
File No. 1-13342

Dear Mr. Contte,

We have reviewed your response dated November 4, 2005 to our  
comment letter dated September 16, 2005. We have completed our  
review of your Form 20-F and related filings and have no further  
comments at this time.

Sincerely,

Michael Moran  
Branch Chief  
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