

Mail Stop 3561

November 20, 2007

By Facsimile and U.S. Mail

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

Re: Metrogas S.A.
Form 20-F for Fiscal Year Ended December 31, 2006
Filed June 27, 2007
File No. 001-13442

Dear Mr. Villegas Contte:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief