

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