



DIVISION OF
CORPORATION FINANCE

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

December 15, 2010

By Facsimile and U.S. Mail

Andres Cordero
Chief Executive Officer
MetroGas S.A.
Gregorio Araoz de Lamadrid 1360
(1267) Buenos Aires, Argentina

**Re: MetroGas S.A.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed July 14, 2010
Filing No. 001-13442**

Dear Mr. Cordero:

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

Sincerely,

Andrew Mew
Accounting Branch Chief