



DIVISION OF
CORPORATION FINANCE

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

December 23, 2010

Carlos Seijo
Chief Executive Officer
Transportadora de Gas Del Sur S.A.
Don Bosco 3672
5 th Floor
C1206ABF Buenos Aires
Argentina

Re: Transportadora de Gas Del Sur S.A.
Form 20-F for Fiscal Year Ended December 31, 2009
Filed June 16, 2010
Filing No. 001-13396

Dear Mr. Seijo:

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

Sincerely,

Andrew Mew
Accounting Branch Chief