



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

September 18, 2008

By Facsimile and U.S. Mail

Gonzalo Castro Olivera
Chief Financial Officer
Transportadora de Gas Del Sur S.A.
Don Bosco 3672
5th Floor
C1206ABF Buenos Aires
Argentina

Re: Transportadora de Gas Del Sur S.A.
Form 20-F for Fiscal Year Ended December 31, 2007
Filed June 16, 2008
File No. 001-13396

Dear Mr. Olivera:

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

Sincerely,

Andrew Mew
Accounting Branch Chief