

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

GAS TRANSPORTER OF THE SOUTH INC

CIK: [931427](#) | IRS No.: **000000000** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **4922** Natural gas transmission

Mailing Address

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DIVISION OF
CORPORATION FINANCE

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

March 4, 2013

Via E-mail

Javier Gremes Cordero
Chief Executive Officer
Gas Transporter of the South, Inc.
Don Bosco 3672, 5th Floor
C1206ABF Buenos Aires, Argentina

**Re: Gas Transporter of the South, Inc.
Form 20-F for the Fiscal Year Ended December 31, 2011
Filed April 25, 2012
File No. 001-13396**

Dear Mr. Cordero:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief

cc: Gonzalo Castro Olivera, Chief Financial Officer