



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2010

Mr. Wayne Anderson  
President  
US Natural Gas Corporation  
33 6<sup>th</sup> Street South, Suite 600  
St Petersburg, FL 33701

**Re: US Natural Gas Corporation  
Item 4.01 Form 8-K  
Filed April 22, 2010  
File No. 333-154799**

Dear Mr. Anderson:

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

Sincerely,

Chris White  
Branch Chief