



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

December 11, 2007

Mr. John H. Karnes  
Chief Financial Officer  
Mariner Energy Inc.  
One BriarLake Plaza, Suite 2000  
2000 West Sam Houston Parkway South  
Houston, TX 77042

**Re: Mariner Energy Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed April 2, 2007  
Response Letter Dated November 28, 2007  
File No. 1-32747**

Dear Mr. Karnes:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief