

VTEX ENERGY, INC.

May 4, 2005

H. Roger Schall, Assistant Director
✓ James Murphy, Petroleum Engineer
United States Securities And Exchange Commission
Division of Corporate Finance
Washington, D.C. 20549-0405

Re: VTEX Energy, Inc.
10-K for fiscal year ended April 30, 2004
Your File No. 0-2261
Your letter dated March 24, 2005

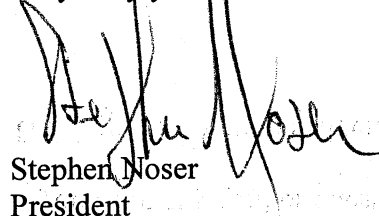
Gentlemen:

We have reviewed your letter of March 24, 2005 and will incorporate your comments in future filings. I am including herein the schedule previously furnished to you regarding your request for further information on your comment 8.

If you have any further questions, please contact me at 713-773-3284 ext. 110.

Thank you for your consideration in this matter.

Very truly yours,



Stephen Noser
President

VTEX Energy, Inc.
 Anaysis of Changes in Gas Reserves

<u>Well Name</u>	<u>Classification</u>	<u>4/30/2003</u> <u>Revision</u> <u>MCF</u>	<u>4/30/2004</u> <u>Revision</u> <u>MCF</u>	<u>Notes</u>
Bateman Lake #19	PDNP	2,551,000	(1)	
Bateman Lake #26	PDNP	1,007,000	(1)	
MU818 B5	PDNP	1,382,590	(2,955,000) (2)	
MU818 B4	PDNP		(1,517,000) (2)	
Bateman Lake #26	PUD	3,252,000	(3,252,000) (3)	
Bateman Lake FB "B"	PUD	1,172,000	(1,172,000) (3)	
Other wells		40,730	(500,011)	
		<u>9,405,320</u>	<u>(9,396,011)</u>	

(1) Well was added to the 4/30/03 reserve report and remained on the 04/30/04 reserve report.

(2) Well was on reserve reports prior to 04/30/03 and was reclassified to possible in the 04/30/04 reserve report.

(3) Well was added to the 04/30/03 reserve report and reclassified to possible in the 04/30/04 reserve report.