



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 3, 2007

Via U.S. Mail

Mr. Randal B. McDonald
Chief Financial Officer
VTEX Energy, Inc.
11811 North Freeway, Suite 200
Houston, TX 77060

**Re: VTEX Energy, Inc.
Form 10-KSB for the Fiscal Year Ended April 30, 2006
Filed September 20, 2006
File No. 0-22661**

Dear Mr. McDonald:

We issued comments to you on the above captioned filing on February 21, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 18, 2007 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 18, 2007, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Bob Carroll at (202) 551-3362, or Shannon Buskirk at (202) 551-3717 if you have any questions.

Sincerely,

/s/ April Sifford
April Sifford
Branch Chief Accountant