



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

December 14, 2007

Mr. Jon S. Brumley  
Chief Executive Officer  
Encore Acquisition Company  
777 Main Street, Suite 1400  
Fort Worth, Texas 76102

Re: Encore Acquisition Company  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 1, 2007  
Form 10-Q for the quarter ended March 31, 2007  
Filed May 10, 2007  
Form 10-Q for the quarter ended June 30, 2007  
Filed August 9, 2007  
File No. 1-16295

Dear Mr. Brumley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief