



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 10, 2007

Mr. Ian T. Bothwell  
Vice President, Chief Financial Officer, Treasurer and Assistant Secretary  
Rio Vista Energy Partners L.P.  
820 Gessner Road, Suite 1285  
Houston, TX 77024

**Re: Rio Vista Energy Partners L.P.**  
**Form 10-K/A3 for the Fiscal Year Ended December 31, 2005**  
**Filed April 9, 2007**  
**Form 10-K/A2 for the Fiscal Year Ended December 31, 2005**  
**Filed February 1, 2007**  
**Form 10-K/A1 for the Fiscal Year Ended December 31, 2005**  
**Filed December 15, 2006**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed April 6, 2006**  
**Response Letters Dated September 13, 2006, December 15, 2006,**  
**February 1, 2007 and April 9, 2007**  
**File No. 000-50394**

Dear Mr. Bothwell:

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

Sincerely,

Karl Hiller  
Branch Chief