



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