



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

DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

August 14, 2007

via U.S. Mail

Daniel V. Gulino
Senior Vice President & General Counsel
Ridgewood Energy Corporation
947 Linwood Avenue
Ridgewood, N.J. 07450

**Re: Ridgewood Energy K Fund, LLC
Ridgewood Energy L Fund, LLC
Ridgewood Energy O Fund, LLC
Ridgewood Energy P Fund, LLC
Ridgewood Energy Q Fund, LLC
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 30, 2007
File Nos. 0-51266, 0-51267, 0-51924, 0-51926, 0-51927 respectively
Ridgewood Energy M Fund, LLC
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed April 11, 2007
File No. 0-51268**

Dear Mr. Gulino:

We have completed our review of your 2006 Form 10-K's, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief

via facsimile

cc: Frank Lawatsch, Jr.
(212) 916-2940