



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

December 20, 2007

By Facsimile and U.S. Mail

Mr. Michael J. Mauceli  
Manager and Member  
Reef Global Energy VI, LP  
Reef Global Energy VII, LP  
1901 N. Central Expressway, Suite 300  
Richardson, TX 75080-3610

**Re: Reef Global Energy VI, LP  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed April 16, 2007  
File No. 000-52539  
Reef Global Energy VII, LP  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed April 11, 2007  
Response Letter Dated September 11, 2007  
Response Letter Dated October 30, 2007  
File No. 000-52540**

Dear Mr. Mauceli:

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

Sincerely,

Jill Davis  
Branch Chief