



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 14, 2009

Mr. Ronald D. Ormand
Chief Financial Officer
Magnum Hunter Resources Corp
777 Post Oak Boulevard, Suite 910
Houston, Texas 77056

Re: Magnum Hunter Resources Corp (formerly Petro Resources Corporation)
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009

Dear Mr. Ormand:

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

Sincerely,

Brad Skinner,
Senior Assistant Chief
Accountant