



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 6, 2007

Mr. James P. Ulm, II  
Senior Vice President and Chief Financial Officer  
Pogo Producing Company  
5 Greenway Plaza  
P.O. Box 2504  
Houston, TX 77252-2504

**Re: Pogo Producing Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 001-07792**

Dear Mr. Ulm:

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

Sincerely,

April Sifford  
Branch Chief