



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

November 23, 2005

Mr. Landy L. Fullmer  
Chief Financial Officer  
APCO Argentina Inc.  
One Williams Center  
Mail Drop 26-4  
Tulsa, OK 74172

**Re: APCO Argentina Inc**  
**Form 10-K for Fiscal Year Ended December 31, 2004**  
**Filed March 14, 2005**  
**Response Letter Dated, October 27, 2005**  
**File No. 0- 08933**

Dear Mr. Fullmer:

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

Sincerely,

Jill S. Davis  
Branch Chief