



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

January 29, 2008

Ms. Anna M. Williams  
Chief Financial Officer  
HKN Inc.  
180 State Street, Suite 200  
Southlake, TX 76092

**Re: HKN Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**Response Letter Dated January 23, 2008**  
**File No. 1-10262**

Dear Ms. Williams:

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