



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

February 3, 2011

Anna Williams
Vice President and Chief Financial Officer
HKN, Inc.
180 South Street, Suite 200
Southlake, TX 76092

Re: HKN, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
File No. 1-10262
Filed February 19, 2010, as amended April 14, 2010, and February 3, 2011

Dear Ms. Williams:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief

cc: Via Facsimile
Bruce H. Hallett, Esq.
(214) 922-4142