



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

January 31, 2007

Via U.S. Mail and Fax (817-900-1294)

Mr. M.E. Chapman
Chief Financial Officer
Texland Drilling Program – 1981, Ltd.
777 Main Street, Suite 3200
Fort Worth, TX 76102

**Re: Texland Drilling Program – 1981, Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed April 20, 2006
File No. 0-10563**

Dear Mr. Chapman:

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

Sincerely,

/s/ April Sifford

April Sifford
Branch Chief Accountant