



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 31, 2006

Ms. Beverly A. Cummings
Chief Financial Officer
PrimeEnergy Corporation
One Landmark Square
Stamford, Connecticut 06901

**Re: PrimeEnergy Corporation
Form 10-K for Fiscal Year Ended December 31, 2004
Filed April 6, 2005
Forms 10-Q for Fiscal Quarters Ended March 31, 2005,
June 30, 2005 and September 30, 2005
Filed May 17, 2005, August 15, 2005 and November 14, 2005
Response Letters Dated September 30, 2005, January 20, 2006
and May 9, 2006
File No. 0-07406**

Dear Ms. Cummings:

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

Sincerely,

Jill S. Davis
Branch Chief