



DIVISION OF
CORPORATION FINANCE

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

March 27, 2009

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

Re: PrimeEnergy Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 27, 2008
File No. 000-07406

Dear Ms. Cummings:

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

Sincerely,

Karl Hiller
Branch Chief