



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

DIVISION OF
CORPORATION FINANCE

February 18, 2011

Mr. Haim Tsuff
Chief Executive Officer
Iramco, Inc.
2425 West Loop South, Suite 810
Houston Texas 77027

Re: Iramco, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 12, 2010
Response Letter Dated February 15, 2011
File No. 000-12500

Dear Mr. Tsuff:

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

Sincerely,

Ethan M. Horowitz
Branch Chief