



DIVISION OF
CORPORATION FINANCE

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

January 7, 2015

Via E-mail

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

Re: Iramco, Inc.
Form 10-K for Fiscal Year Ended December 31, 2013
Filed March 17, 2014
File No. 0-12500

Dear Mr. Tsuff:

We have reviewed your response and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2013

Selected Financial Data, page 27

1. The draft disclosure provided in response to comment 9 in our letter dated September 17, 2014 includes a line item captioned "Income (Loss) from Continuing Operations" as part of the per share data. Please describe this line item to us or exclude it from your presentation of selected financial data.

Financial Statements, page F-3

Notes to Consolidated Financial Statements

Note 7 – Income Taxes, page F-18

2. It does not appear that the draft disclosure provided in response to comment 13 in our letter dated September 17, 2014 includes the disclosure required by Rule 4-08(h) of Regulation S-X. Please show us the draft disclosure you intend to include as part of your future Exchange Act filings.

Note 15 – Supplemental Oil and Gas Information (Unaudited), page F-24

3. Based on the draft disclosure provided in response to comment 15 in our letter dated September 17, 2014, it appears you intend to include “impairment of oil and natural gas properties” and “loss from plug and abandonment” as part of your disclosure of results of operations for oil- and gas-producing activities. Please revise as this does not appear to be consistent with FASB ASC 932-235-50-23.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Sandy Eisen at (202) 551-3864 or Ethan Horowitz, Branch Chief, at (202) 551-3311 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3745 with any other questions.

Sincerely,

/s/H. Roger Schwall

Roger Schwall
Assistant Director