



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

October 13, 2006

Mr. Roger B. Plank
Executive Vice President and Chief Financial Officer
Apache Offshore Investment Partnership
One Post Oak Central
2000 Post Oak Boulevard
Houston, Texas 77056-4400

**Re: Apache Offshore Investment Partnership
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 14, 2006
File No. 0-13546**

Dear Mr. Plank:

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

Sincerely,

April Sifford
Branch Chief