

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 7, 2008

Daniel J. Coots  
Senior Vice President, Treasurer and  
Chief Financial Officer  
GAINSCO, INC.  
3333 Lee Parkway, Suite 1200  
Dallas, Texas 75219

**Re: GAINSCO, INC.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed April 2, 2007**  
**File Number: 001-09828**

Dear Mr. Coots:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief