

Via Facsimile and U.S. Mail  
Mail Stop 4720

June 18, 2009

Mr. Daniel J. Coots  
Senior Vice President, Treasurer and Chief Financial Officer  
Gainsco, Inc.  
3333 Lee Parkway, Suite 1200  
Dallas, TX 75219

**Re: Gainsco, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Form 10-Q for Quarter Ended September 30, 2008**  
**File No. 001-9828**

Dear Mr. Coots:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief