



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 25, 2006

Mr. Steven W. Tholen  
Chief Financial Officer  
Harvest Natural Resources, Inc.  
1177 Enclave Parkway, Suite 300  
Houston, Texas 77077

**Re: Harvest Natural Resources, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed February 27, 2006**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2006**  
**Filed April 20, 2006**  
**File No. 001-10762**

Dear Mr. Tholen:

We have reviewed your filings and have the following comments. We have limited our review of your filings to those issues we have addressed in our comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosures in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2005

Risk Factors, page 13

1. We note your disclosure on page 14 in which you explain your 80 percent-owned subsidiary, Harvest Vinccler would be insolvent in the event it is required to pay the taxes currently imposed by SENIAT. However, you also state that you believe such tax payments would not impact your cash position. Please explain the basis for your belief, considering the preliminary tax assessment is approximately \$85 million excluding penalties, and in light of your disclosure suggesting various conditions are present which will have a material adverse effect on your subsidiary's financial position, results of operations and cash flows.

Financial Statements

Supplemental Information on Oil and Natural Gas Producing Activities (unaudited), page S-21

2. We note that you filed Form 8-K on April 4, 2006 to announce that you signed a Memorandum of Understanding with PDVSA to form a mixed company effective April 1, 2006. We presume the formation of the mixed company will result in changes to your oil and gas reserve quantities. Tell us how you determined that it was unnecessary to disclose, in your interim financial report on Form 10-Q for the fiscal quarter ended March 31, 2006, how this formation change impacts your disclosures about your oil and gas producing activities previously presented in your Form 10-K, as required by paragraph 9 of SFAS 69.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosures in the filings to be certain that the filings include all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosures, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosures in the filings;
- staff comments or changes to disclosures in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact Lily Dang at (202) 551-3867 or Jenifer Gallagher at (202) 551-3706 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3686 with any other questions.

Sincerely,

Karl Hiller  
Branch Chief