



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

February 28, 2008

Mr. Lloyd V. Delano
Chief Accounting Officer
The Meridian Resource Corporation
1401 Enclave Parkway, Suite 300
Houston, TX 77077

**Re: The Meridian Resource Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 15, 2007
Response Letter Dated February 20, 2008
File No. 1-10671**

Dear Mr. Delano:

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

Sincerely,

Jill S. Davis
Branch Chief