



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 7, 2008

Mr. James Flores  
Chief Executive Officer  
Plains Exploration & Production Company  
700 Milam Street, Suite 3100  
Houston, TX 77002

**Re: Plains Exploration & Production Company  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 27, 2008  
File No. 001-31470**

Dear Mr. Flores:

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

Sincerely,

H. Roger Schwall  
Assistant Director