



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 8, 2010

Mr. Winston M. Talbert  
Chief Financial Officer  
Plains Exploration & Production Company  
700 Milam Street, Suite 3100  
Houston, Texas 77002

**Re: Plains Exploration & Production Company  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 25, 2010  
File No. 1-31470**

Dear Mr. Talbert:

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