



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

October 11, 2007

Mr. Timothy A. Larkin  
Chief Financial Officer  
Warren Resources, Inc.  
489 Fifth Avenue  
New York, New York 10017

**Re: Warren Resources, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 6, 2007**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2007**  
**Filed August 3, 2007**  
**File No. 0-33275**

Dear Mr. Larkin:

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

Sincerely,

Jill S. Davis  
Branch Chief