



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

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

December 17, 2009

Mr. Robert C. Reeves
Senior Vice President
Encore Acquisition Company
777 Main Street, Suite 1400
Fort Worth, Texas 73102

**Re: Encore Acquisition Company
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 24, 2009
Schedule 14 A Definitive Proxy Statement
Filed April 3, 2009
File No. 1-16295**

Dear Mr. Reeves:

We have completed our review of your Form 10-K, Schedule 14A, and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief