



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2006

James P. Ulm, II  
Senior Vice President and Chief Financial Officer  
Pogo Producing Company  
5 Greenway Plaza  
P.O. Box 2504  
Houston, Texas 77252-2504

**Re: Pogo Producing Company**  
Form 10-K for the Period Ending 2005  
File No. 1-07792

Dear Mr. Ulm

The staff has reviewed the above-referenced documents and the supplemental responses submitted in response to the staff's comment letters dated July 19, August 24, and October 10, 2006 and we have no further comments on them.

Direct any questions regarding this to James Murphy at (202) 551-3703.

Sincerely,

H. Roger Schwall  
Assistant Director