



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

October 13, 2006

Mr. Roger B. Plank  
Executive Vice President and Chief Financial Officer  
Apache Offshore Investment Partnership  
One Post Oak Central  
2000 Post Oak Boulevard  
Houston, Texas 77056-4400

**Re: Apache Offshore Investment Partnership  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 14, 2006  
File No. 0-13546**

Dear Mr. Plank:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief