



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 18, 2007

Mr. Sterling H. McDonald  
Chief Financial Officer  
Evolution Petroleum Corporation  
820 Gessner, Suite 1340  
Houston, TX 77024

**Re: Evolution Petroleum Corporation**  
**Form 10-KSB for the fiscal year ended June 30, 2006**  
**Filed September 27, 2006**  
**File No. 1-32942**

Dear Mr. McDonald:

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

Sincerely,

Karl Hiller  
Branch Chief