



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 26, 2009

Via U.S. mail and facsimile

Mr. Joseph L. von Rosenberg III
Chairman of the Board, Chief Executive Officer and President
Omega Protein Corporation
2105 City West Blvd., Suite 500
Houston, TX 77042

Re: Omega Protein Corporation
Form 10-K filed March 12, 2008
Schedule 14A filed April 11, 2008
File No. 1-14003

Dear Mr. von Rosenberg:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: J. Lam
T. Levenberg
N. Gholson