



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 17, 2007

**By US Mail and Facsimile**

Mr. Kenneth R. Peak  
Chief Financial Officer  
Contango Oil & Gas Company  
3700 Buffalo Speedway, Suite 960  
Houston, TX 77098

**Re: Contango Oil & Gas Company  
Form 10-K for the Fiscal Year Ended June 30, 2006  
Filed September 12, 2006  
File No. 1-16317**

Dear Mr. Peak:

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

Sincerely,

Karl Hiller  
Branch Chief