



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

August 11, 2009

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, 2008**  
**Filed August 29, 2008**  
**File No. 001-16317**

Dear Mr. Peak:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Roger Schwall  
Assistant Director