



DIVISION OF
CORPORATION FINANCE

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

March 8, 2011

Mr. Kenneth R. Peak
Chief Executive 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, 2010
Filed September 13, 2010
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,

Karl Hiller
Branch Chief