



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2020

Joseph E. Grady  
Senior Vice President and Chief Financial Officer  
CONTANGO OIL & GAS CO  
717 Texas Ave., Suite 2900  
Houston, Texas 77002

**Re: CONTANGO OIL & GAS CO**  
**Registration Statement on Form S-3**  
**Filed December 18, 2020**  
**File No. 333-251499**

Dear Mr. Grady:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Hillary H. Holmes