



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

April 13, 2007

Mr. W. King Grant  
Executive Vice President and Chief Financial Officer  
Gasco Energy, Inc.  
8 Inverness Drive East, Suite 100  
Englewood, Colorado 80112

**Re: Gasco Energy, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**File No. 1- 32369**

Dear Mr. Grant:

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

Sincerely,

April Sifford  
Branch Chief