



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

October 7, 2008

Via U.S. Mail and Fax (952)476-9801

Mr. Ryan R. Gilbertson
Chief Financial Officer
Northern Oil and Gas, Inc.
315 Manitoba Avenue – Suite 200
Wayzata, MN 55391

**Re: Northern Oil and Gas, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 31, 2008**

**Form 10-Q for the Quarterly Period Ended June 30, 2008
Filed August 8, 2008
File No. 1-33999**

Dear Mr. Gilbertson:

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

Sincerely,

/s/ Brad Skinner for CW

Chris White
Branch Chief