



DIVISION OF
CORPORATION FINANCE

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

September 7, 2010

Mr. J. Michael Kirksey
Executive Vice President and Chief Financial Officer
Endeavour International Corporation
1001 Fannin Street, Suite 1600
Houston, Texas 77002

Re: Endeavour International Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 16, 2010
Schedule 14A
Filed April 20, 2010
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
Filed May 7, 2010
Response Letter Dated July 22, 2010
File No. 001-32212

Dear Mr. Kirksey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director