



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 26, 2009

Via U.S. mail and facsimile

T. Paul Buhlman
Chairman, Chief Executive Officer and President
ATP Oil & Gas Corporation
4600 Post Oak Place, Suite 200
Houston, TX 77027

Re: ATP Oil & Gas Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 7, 2008
Schedule 14A
Filed April 28, 2008
Response Letter Dated February 19, 2009
File No. 1-32647

Dear Mr. Buhlman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: J. Murphy
N. Gholson