



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

June 15, 2007

Mr. Bill I. Pennington  
Chief Financial Officer  
Teton Energy Corporation  
410 17<sup>th</sup> Street – Suite 1850  
Denver, CO 80202

**Re: Teton Energy Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 19, 2007**  
**File No. 1-31679**

Dear Mr. Pennington:

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