



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

March 5, 2007

Mr. Douglas Bolen
Chief Executive and Financial Officer
Delta Oil & Gas, Inc.
1122 6th Avenue North
Seattle, Washington 98109

Re: Delta Oil & Gas, Inc.
Form 10-KSB/A for Fiscal Year Ended December 31, 2005
Filed January 9, 2007
Form 10-QSB/A for Fiscal Quarter Ended September 30, 2006
Filed January 22, 2007
Form 10-SB/A
Filed February 27, 2007
File No. 000-52001
Response Letter Dated February 27, 2007

Dear Mr. Bolen:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief