



DIVISION OF
CORPORATION FINANCE

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

November 2, 2009

Mr. Kulwant Sandher
Chief Financial Officer
Delta Oil & Gas, Inc.
2600 144 4th Ave. S.W.
Calgary, Alberta Canada T2P 3N4

Re: Delta Oil & Gas Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
Form 10-K/A2 for the Fiscal Year Ended December 31, 2008
Filed October 16, 2009
Response Letter Dated October 16, 2009
File No. 0-52001

Dear Mr. Sandher:

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

Sincerely,

W. Bradshaw Skinner
Senior Assistant Chief Accountant