



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

June 10, 2008

Via U.S. Mail and Facsimile

Thomas Kaetzer  
Chief Executive Officer  
Baseline Oil & Gas Corp.  
411 North Sam Houston Parkway East, Suite 300  
Houston, Texas 77060

**Re: Baseline Oil & Gas Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 29, 2008  
File No. 0-51888**

Dear Mr. Kaetzer:

We have completed our review of your preliminary proxy statement and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Matthew Cohen (214.999.1613)  
Sean Donahue