



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

DIVISION OF  
CORPORATION FINANCE

October 4, 2010

Lynn A. Peterson  
President and Chief Executive Officer  
Kodiak Oil & Gas Corp.  
1625 Broadway, Suite 250  
Denver, Colorado 80202

**Re: Kodiak Oil & Gas Corp.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 11, 2010, as amended August 6, 2010**  
**File No. 1-32920**

Dear Mr. Peterson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director