



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

June 26, 2008

via U.S. mail and facsimile

Mr. Darwin L. Stump
Chief Accounting Officer
Petroleum Development Corporation
120 Genesis Boulevard
Bridgeport, West Virginia 26330

**Re: Rockies Region 2006 Limited Partnership
Amendment No. 1 to Registration Statement on Form 10
Filed December 24, 2007
File No. 0-52787**

**Amendment No. 1 to Annual Report on Form 10-K
for the fiscal year ended December 31, 2007
Filed May 21, 2008
File No. 0-52787**

**Amendment No. 1 to Quarterly Report on Form 10-Q
for the quarter ended September 30, 2007
Filed May 21, 2008
File No. 0-52787**

Dear Mr. Stump:

We have completed our review of your registration statement on Form 10 and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director