



DIVISION OF
CORPORATION FINANCE

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

June 16, 2010

By Facsimile and U.S. Mail

Mr. Stephen M. Siedow
Chief Financial Officer
Petrocorp Inc.
1065 Dobbs Ferry Road
White Plains, New York 10607

Re: Petrocorp Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed April 9, 2009
Form 10-Q for the Fiscal Quarter Ended September 30, 2009
Filed November 16, 2009
Form 10-K/A for the Fiscal Year Ended December 31, 2008
Filed March 24, 2010
Response Letter Dated March 24, 2010
File No. 3-141993

Dear Mr. Siedow:

We issued comments to you on the above captioned filing on April 16, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by June 28, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by June 28, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mr. Stephen M. Siedow
Petrocorp Inc.
June 16, 2010
Page 2

You may contact John Cannarella at (202) 551-3337 if you have any questions.

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant