



DIVISION OF
CORPORATION FINANCE

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

July 8, 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
Response Letter Dated June 24, 2010
File No. 3-141993**

Dear Mr. Siedow:

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

Sincerely,

Mark C. Shannon
Branch Chief