



DIVISION OF  
CORPORATION FINANCE

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

December 11, 2009

Mr. David D. Wolf  
Chief Financial Officer  
Berry Petroleum Company  
1999 Broadway, Suite 3700  
Denver, Colorado 80202

**Re: Berry Petroleum Company**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed February 25, 2009**  
**Definitive Schedule 14A**  
**Filed March 31, 2009**  
**File No. 001-09735**

Dear Mr. Wolf:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director