



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 20, 2008

Mr. Richard W. McCullough
Chief Financial Officer and Treasurer
Petroleum Development Corporation
120 Genesis Boulevard
Bridgeport, WV 26330

Re: Petroleum Development Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed May 23, 2007
File No. 000-07246

Dear Mr. McCullough:

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

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant