



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