



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

December 17, 2009

Mr. W. Anderson Bishop  
Chief Financial Officer  
Hallador Petroleum Company  
1660 Lincoln Street, Suite 2700  
Denver, Colorado 80264

**Re: Hallador Petroleum Company  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 26, 2009  
File No. 000-14731**

Dear Mr. Bishop:

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