

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

September 11, 2008

Mr. E. Joseph Grady Chief Financial Officer Crimson Exploration Inc. 717 Texas Avenue, Suite 2900 Houston, Texas 77002

**Re:** Crimson Exploration Inc.

Form 10-K for Fiscal Year Ended December 31, 2007

Filed March 31, 2008 File No. 000-21644

Dear Mr. Grady:

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

Sincerely,

Karl Hiller Branch Chief