

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

January 10, 2011

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

**Re:** Crimson Exploration Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed March 16, 2010 File No. 001-12108

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