



DIVISION OF  
CORPORATION FINANCE

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