



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

February 26, 2008

By Facsimile and U.S. Mail

Mr. Roger A. Parker  
Chairman and Chief Executive Officer  
Delta Petroleum Corporation  
370 17<sup>th</sup> Street, Suite 4300  
Denver, Colorado 80202

**Re: Delta Petroleum Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 8, 2007**  
**Response Letter Dated December 14, 2007**  
**File No. 000-16203**

Dear Mr. Parker:

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

Sincerely,

Jill Davis  
Branch Chief