



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 17th 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