



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2009

Mr. John Wallace  
President  
Delta Petroleum Corporation  
370 Seventeenth Street, Suite 4300  
Denver, CO 80202

**Re: Delta Petroleum Corporation  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 2, 2009  
Definitive Proxy Statement on Schedule 14A  
Filed April 21, 2009  
Form 10-Q for Fiscal Quarter Ended March 31, 2009  
Filed May 5, 2009  
Response Letter Dated June 25, 2009  
Response Letter Dated July 23, 2009  
Response Letter Dated September 4, 2009  
File No. 000-16203**

Dear Mr. Wallace:

We have reviewed your response letter and have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Definitive Proxy Statement on Schedule 14A Filed April 21, 2009

1. We note your response to our prior comment number five. Please revise your proposed draft disclosure to discuss how difficult it was or will be to achieve the target levels that you are not disclosing due to concerns about competitive harm. See Instruction 4 to Item 402(b) of Regulation S-K. This comment also applies to your preliminary proxy statement on Schedule 14A filed on August 18, 2009.

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Engineering Comments on the Form 10-K for the Fiscal Year Ended December 31, 2008

Information Regarding Proved Oil and Gas Reserves (Unaudited), page F-45

2. We note your response to our prior comment number nine and are continuing to consider your response. We may have additional comments.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact James Giugliano at (202) 551-3319 or Kimberly L. Calder at (202) 551-3701 if you have questions regarding comments on the financial statements and related matters. You may contact Ronald Winfrey, Petroleum Engineer, at (202) 551-3704 with questions about engineering comments. Please contact Norman Gholson at (202) 551-3237, Laura Nicholson at (202) 551-3584 or me at (202) 551-3745 with any other questions.

Sincerely,

H. Roger Schwall  
Assistant Director