



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2010

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  
Response Letter Dated October 20, 2009  
Response Letter Dated December 15, 2009  
File No. 000-16203**

Dear Mr. Wallace:

We have reviewed your response letter and have the following comment. 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.

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

1. For the top ten PUD locations drilled in 2007, we noted discrepancies between the forecast initial production rates in your 2008 and 2009 reserve reports and the actual initial rates as well as discrepancies between the forecast annual production figures for 2008 and 2009 and the actual annual production information.

Mr. John Wallace  
Delta Petroleum Corporation  
November 20, 2009  
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The actual production data was obtained from the Colorado Oil and Gas Information System (COGIS).

See the attached spreadsheet. The tables in the spreadsheet are as follows:

Columns A, B and C: field, well unit and API designation  
Column D: the cumulative production/total days on line as of 12-31-07  
Column E: your forecast 2008 production (MCF)  
Column F: your actual 2008 production (MCF)  
Column G: the initial monthly production rate in your reserve report/the actual 12/2007 rate from COGIS normalized for days on.  
Column H: actual days on production for 12/2007  
Column I: the ratio resulting from division of Column G figures  
Column J: your 2009 forecast production (MCF)  
Column K: your actual 2009 production (MCF)  
Column L: Column J divided by Column K

Please explain these discrepancies to us. Per our February 19, 2010 conversation, please furnish to us a “look back” comparison/analysis of the initial proved estimated ultimate recoveries and associated initial producing rates for all your Rocky Mountain tight sand gas wells completed in 2007 with subsequent production performance in 2008 and 2009. Address your use of “relevant” month production data in lieu of last month of the year performance figures.

#### 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

## Delta Petroleum Look Back Top 10 2007 Completions Vega Area

[illegible]