

## 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 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 Page 2

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

	A	В	С	D	E	F	G	Н	I	J	K	L	М
1	2/22/2010				12-31-07 ResRpt	2008 actual MCF	12-31-07 qi	Days on	Ratio from G	12-31-08 ResRpt	2009 act MCF	FoCst/Act	
2	Vega Fld top 10	2007 comp	letions	12/31/2007	2008 forecast MCF	12 mos	projected / actual*	in 12/07		2009 forecast MCF	12 mos	>1 => opt	
3	,		API	cum/days					,	12 mos		,	
4	Vega Unit		077 09243	34268/64	202715		27719/14898	31	1.86				median
5	Vega Unit		077 09122	116543/261	66899		8233/432*	27	19		53430		
	Vega Unit		077 09242	76052/70	202715		27719/37602	31	0.74	93705			
	Vega Unit	10-131	077 09093	187675/270	83129		10074/16275	31	0.62	64289	70447		
8	Vega Unit	10-134	077 09241	50173/67	202715	78907	27719/19124		median 1.4		51350		
9	Vega Unit		077 09244	89939/76	202715		27719/33814	31	0.82	102824	81063		
	Vega Unit	10-22	077 08927	16352/49	202715		27719/737*	29			48892		
11	Vega Unit	10-324	077 09245	53792/63	202715		27719/22984	31	1.2		75561	1.04	
12	Vega Unit*		077 08933		191043					93651			
	Vega Federal	35-33	077 09013	7773/12	212906		31081/20080*	12	1.55			1.24	
14					1579224*	928841				Tot 713811*			
	TOTAL					/Act=1.70	215702/145866'=1.48			ForeCast/Act=1.14			
	*prod data				*sum less vega unit *	10-33	*actual figs normalized						
	not avail online						to 31 days if needed						
18										2 yr FoCst/Act			
19										2293035/1555013			
20										=1.475	5		
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