



DIVISION OF
CORPORATION FINANCE

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

March 8, 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
Response Letter Dated March 5, 2010
File No. 000-16203**

Dear Mr. Wallace:

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

Sincerely,

H. Roger Schwall
Assistant Director