



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

February 14, 2008

Mr. David W. Honeyfield  
Vice President – CFO, Secretary & Treasurer  
St. Mary Land & Exploration Company  
1776 Lincoln Street, Suite 700  
Denver, Colorado 80203

**Re: St. Mary Land & Exploration Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**File No. 1-31539**

Dear Mr. Honeyfield:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant