



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

December 4, 2007

Mr. W. Russell Scheirman
Chief Financial Officer and President
VAALCO Energy, Inc.
4600 Post Oak Place, Suite 309
Houston, Texas 77027

Re: VAALCO Energy, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 7, 2007
File No. 001-32167

Dear Mr. Scheirman:

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

Sincerely,

Jill S. Davis
Branch Chief