



DIVISION OF
CORPORATION FINANCE

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

November 8, 2010

Mr. David H. Welch
President and Chief Executive Officer
Stone Energy Corporation
625 E. Kaliste Saloom Road
Lafayette, Louisiana 70508

**Re: Stone Energy Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 25, 2010
File No. 001-12074**

Dear Mr. Welch:

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

Sincerely,

Karl Hiller
Branch Chief