



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