



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2011

Mr. B.F. Weatherly  
Chief Financial Officer  
Callon Petroleum Company  
200 North Canal Street  
Natchez, Mississippi 39120

**Re: Callon Petroleum Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 12, 2010**  
**File No. 001-14039**

Dear Mr. Weatherly

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