



DIVISION OF
CORPORATION FINANCE

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

December 7, 2009

Via U.S. Mail

Mr. Craig M. McKenzie
Chief Executive Officer
Toreador Resources Corporation
13760 Noel Road #1199
Dallas, TX 75240

**Re: Toreador Resources Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009, as amended April 16, 2009
Definitive Proxy
Filed April 24, 2009
Response Letter Dated November 6, 2009
File No. 1-34216**

Dear Mr. McKenzie:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Via Facsimile
Jon J. Lyman , Esq. 44 20 7696 5455