

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

December 3, 2007

Mr. Paul F. Boling Chief Financial Officer Carrizo Oil & Gas, Inc. 1000 Louisiana, Suite 1500 Houston, TX 77002

Re: Carrizo Oil & Gas, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2006 Filed April 2, 2007 File No. 0-22915

Dear Mr. Boling,

The staff has reviewed the above-referenced documents and the supplemental responses submitted in response to the staff's comment letters dated September 18, 2007 and we have no further comments on them.

Direct any questions regarding this to James Murphy at (202) 551-3703.

Sincerely,

Karl Hiller Branch Chief