



DIVISION OF
CORPORATION FINANCE

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

April 7, 2011

Via Facsimile

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

**Re: Carrizo Oil & Gas, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed March 31, 2011
File No. 0-29187-87**

Dear Mr. Boling:

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

Sincerely,

/s/ Brad Skinner for

H. Roger Schwall
Assistant Director