



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

February 26, 2009

Via U.S. mail and facsimile

T. Paul Buhlman  
Chairman, Chief Executive Officer and President  
ATP Oil & Gas Corporation  
4600 Post Oak Place, Suite 200  
Houston, TX 77027

**Re: ATP Oil & Gas Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 7, 2008  
Schedule 14A  
Filed April 28, 2008  
Response Letter Dated February 19, 2009  
File No. 1-32647**

Dear Mr. Buhlman:

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

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: J. Murphy  
N. Gholson