



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2010

Albert L. Reese Jr.  
Chief Financial Officer  
ATP Oil & Gas Corporation  
4600 Post Oak Place, Suite 200  
Houston, Texas 77027

**Re: ATP Oil & Gas Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 16, 2010**  
**File No. 1-32647**

Dear Mr. Reese:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director