



DIVISION OF
CORPORATION FINANCE

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

April 24, 2007

Mr. Francis B. Barron
Senior Vice President – General Counsel; and Secretary
Bill Barrett Corporation
1099 18th Street, Suite 2300
Denver, Colorado 80202

Re: Bill Barrett Corporation
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 3, 2006
File No. 001-32367

Dear Mr. Barron,

The staff has reviewed the above-referenced documents and the supplemental responses submitted in response to the staff's comment letters dated September 15 and October 24, 2006 and February 7 and February 16, 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

