

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4628

October 22, 2009

Mr. Michael J. Rosinski Executive Vice President and Chief Financial Officer Rosetta Resources Inc. 717 Texas, Suite 2800 Houston, TX 77002

Re: Rosetta Resources Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed March 2, 2009 File No. 000-51801

Dear Mr. Rosinski:

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

Sincerely,

Karl Hiller Branch Chief