



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

December 4, 2007

Mr. W. Russell Scheirman  
Chief Financial Officer and President  
VAALCO Energy, Inc.  
4600 Post Oak Place, Suite 309  
Houston, Texas 77027

**Re: VAALCO Energy, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 7, 2007**  
**File No. 001-32167**

Dear Mr. Scheirman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief