

PETROLEUM DEVELOPMENT CORP

Form DEL AM

December 08, 2008

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December 8, 2008

Via EDGAR

Mr. H. Roger Schwall

Assistant Director

Division of Corporation Finance

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

**Re: Petroleum Development Corporation  
Registration Statement on Form S-3  
File No. 333-155745**

Dear Mr. Schwall:

Reference is made to the Registration Statement on Form S-3 (File No. 333-155745) filed by Petroleum Development Corporation on November 26, 2008 (the Registration Statement ). As counsel for and on behalf of Petroleum Development Corporation, pursuant to Rule 473(c) of the Securities Act of 1933 (the Act ), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated onto the facing page of the above referenced Registration Statement.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

If you have any questions or comments, please do not hesitate to contact me at 202.776.7815.

Sincerely,

/s/ Laurence S. Lese

Laurence S. Lese

Duane Morris llp

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