



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 1, 2009

Mr. Sterling H. McDonald  
Chief Financial Officer  
Evolution Petroleum Corporation  
2500 CityWest Blvd., Suite 1300  
Houston, Texas 77042

**Re: Evolution Petroleum Corporation  
Form 10-K for Fiscal Year Ended June 30, 2008  
Filed September 24, 2008  
File No. 1-32942**

Dear Mr. McDonald:

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

Sincerely,

H. Roger Schwall  
Assistant Director