



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

October 7, 2008

Mr. Albert E. Whitehead
Chief Executive Officer
Empire Petroleum Corporation
8801 S. Yale, Suite 120
Tulsa, OK 74137-3575

**Re: Empire Petroleum Corporation
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed March 31, 2008
Response Letter Dated September 17, 2008
File No. 001-16653**

Dear Mr. Whitehead:

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

Sincerely,

Christopher J. White
Branch Chief