



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

March 11, 2008

Via U.S. Mail and Fax (713) 706-6351

Mr. Scott Duncan
Chief Financial Officer
Pangea Petroleum Corporation
9801 Westheimer, Suite 302
Houston, TX 77042

**Re: Pangea Petroleum Corporation
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 10, 2007
File No. 0-30503**

**Form 10-QSB for the period ended September 30, 2007
Filed November 14, 2007**

Dear Mr. Duncan:

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

Sincerely,

/s/ Chris White

Chris White
Branch Chief Accountant