



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

December 6, 2007

Mr. Christopher G. Webster, Chief Financial Officer
Pengrowth Energy Trust
Suite 2900, 240 – 4th Avenue S.W.
Calgary, Alberta
Canada T2P 4H4

**Re: Pengrowth Energy Trust
Form 40-F for the Fiscal Year Ended December 31, 2006
Filed March 31, 2006
File No. 001-14620**

Dear Mr. Webster:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant