



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2009

Ms. Hilda Kouvelis  
Chief Financial Officer  
TransAtlantic Petroleum Corp.  
Suite 1840, 444 – 5th Ave., SW  
Calgary, Alberta, Canada T2P 2T8

**Re: TransAtlantic Petroleum Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 6, 2009  
File No. 0-31643**

Dear Ms. Kouvelis:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

/s/ Timothy S. Levenberg for  
H. Roger Schwall  
Assistant Director