



DIVISION OF
CORPORATION FINANCE

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

February 4, 2009

Via U.S. Mail

Blaine Boerchers
Chief Financial Officer
Enterra Energy Trust
Suite 2700, 500 – 4th Avenue S.W.
Calgary, Alberta, Canada
T2P 2V6

**Re: Enterra Energy Trust
Form 40-F
Filed March 27, 2008
Response Letter Dated January 16, 2009
File Number 001-32744**

Dear Mr. Boerchers:

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

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: Tracey L. McNeil
cc: John Cannarella