



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

March 7, 2007

Mr. Dennis G. Feuchuk, Vice-President, Finance and Chief Financial Officer  
PrimeWest Energy Trust  
150 Sixth Avenue, S.W., Suite 5100  
Calgary, Alberta  
Canada T2P 3Y7

**Re: PrimeWest Energy Trust**  
**Form 40-F for the Fiscal Year Ended December 31, 2005**  
**Filed March 30, 2006**  
**File No. 333-13238**

Dear Mr. Feuchuk:

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

Sincerely,

April Sifford  
Branch Chief