



DIVISION OF  
CORPORATION FINANCE

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

April, 29 2009

Mr. Brian C. Ferguson  
Executive Vice-President and Chief Financial Officer  
Encana Corporation  
1800-855 2nd Street, S.W.  
P.O. Box 2850  
Calgary, Alberta, Canada T2P 2S5

**Re: Encana Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2007**  
**Filed February 22, 2008**  
**File No. 1-15226**

Dear Mr. Ferguson:

We have completed our review of your 2007 Form 40-F, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief