



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2011

Via Facsimile

Sherri A. Brillon  
Chief Financial Officer  
Encana Corporation  
1800-855 2<sup>nd</sup> 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, 2009  
Filed February 18, 2010  
Form 40-F for the Fiscal Year Ended December 31, 2010  
Filed February 17, 2011**

Dear Ms. Brillon:

We have completed our review of your filings as of June 15, 2011. Through an administrative oversight, this letter was not previously sent to you. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner for

H. Roger Schwall  
Assistant Director