



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

May 24, 2007

Mr. David Whyte, President  
Altus Explorations, Inc.  
2482 Edgemont Blvd.  
North Vancouver, British Columbia V7R 2M8

**Re: Altus Explorations, Inc.**  
**Item 4.01 Form 8-K**  
**Filed May 21, 2007**  
**File No. 001-31444**

Dear Mr. Whyte:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K, Filed on May 21, 2007

1. Please amend your filing to disclose the date that you dismissed your former accountant. In addition, disclose whether the decision to change accountants was recommended or approved by your board of directors. Please follow the guidance in Item 304(a)(1) of Regulation S-B, specifying the information to be disclosed when a change in accountant occurs.
2. We note that it is your intent to file an amendment to the Form 8-K to include a letter to the Commission from your former accountants indicating whether it

agrees with the statements made by you within the Form 8-K. You should ask your former accountants to provide this letter no later than June 5, 2007, to comply with the guidance in Item 304(a)(3) of Regulation S-B.

Closing Comments

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will respond. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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If you have any questions, please call Jenifer Gallagher at (202) 942-3706.

Sincerely,

Karl Hiller  
Branch Chief