



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

March 24, 2008

Mr. Robb D. Thompson  
Chief Financial Officer  
Canadian Superior Energy Inc.  
2700, 605 - 5th Ave S.W.  
Calgary, Alberta T2P 3H5 Canada

**Re: Canadian Superior Energy Inc.**  
**Form 40-F/A for Fiscal Year Ended December 31, 2006**  
**Filed May 16, 2007**  
**File No. 001-31395**

Dear Mr. Guthrie:

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

Sincerely,

Chris White  
Branch Chief