



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 1, 2010

Mr. Robb D. Thompson  
Chief Financial Officer  
Canadian Superior Energy Inc.  
Suite 3200, 500-4<sup>th</sup> Avenue SW  
Calgary, Alberta, Canada T2P 2V6

**Re: Canadian Superior Energy Inc.**  
**Form 40-F for the Fiscal Year Ended December 31, 2008**  
**Filed May 1, 2009**  
**File No. 1-31395**

Dear Mr. Thompson:

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

Sincerely,

H. Roger Schwall  
Assistant Director