



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2010

Mr. Martin Eden  
Chief Financial Officer  
Gran Tierra Energy Inc.  
300, 611 10th Avenue SW  
Calgary, Alberta, Canada T2R 0B2

**Re: Gran Tierra Energy Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 27, 2009  
File No. 001-34018**

Dear Mr. Eden:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief