



DIVISION OF
CORPORATION FINANCE

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

November 18, 2010

Mr. W. Derek Aylesworth
Chief Financial Officer
205 5th Ave. S.W., Suite 2200
Calgary, Alberta T2P 2V7

Re: Baytex Energy Trust
Form 40-F for Fiscal Year Ended December 31, 2009
Filed March 29, 2010
Form 6-K
Filed March 19, 2010
Form 40-F/A for Fiscal Year Ended December 31, 2009
Filed November 12, 2010
File No. 1-32754

Dear Mr. Aylesworth:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief