



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

June 8, 2007

Mr. Massimiliano Pozzoni  
Chief Financial Officer  
True North Energy Corporation  
2 Allen Center, 16<sup>th</sup> Floor  
1200 Smith Street  
Houston, Texas 77002

**Re: True North Energy Corporation**  
**Form 10-KSB for Fiscal Year Ended April 30, 2006**  
**Filed August 14, 2006**  
**File No. 0-51519**

Dear Mr. Pozzoni:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief