



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

February 20, 2009

By Facsimile and U.S. Mail

Mr. Lorenzo Donadeo  
Chief Executive Officer  
Vermilion Energy Trust  
2800, 400 – 4th Avenue S.W.  
Calgary, Alberta T2P 0J4 Canada

**Re: Vermilion Energy Trust**  
**Form 40-F for the Fiscal Year Ended December 31, 2007**  
**Filed March 27, 2008**  
**Response Letter Dated November 21, 2008**  
**Response Letter Dated January 21, 2009**  
**File No. 000-50832**

Dear Mr. Donadeo:

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

Sincerely,

Jill Davis  
Branch Chief