



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

December 12, 2007

Mr. Mathew Wong  
Chief Financial Officer  
Dejour Enterprises Ltd.  
808 West Hastings Street, # 1100  
Vancouver, BC CANADA V6C 2X4

**Re: Dejour Enterprises Ltd.  
Form 20-F for Fiscal Year Ended December 31, 2006  
Filed July 16, 2007  
File No. 1-33491**

Dear Mr. Wong:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Senior Assistant  
Chief Accountant