



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2009

Mr. Johannes T. Petersen  
Chief Financial Officer  
Century Petroleum Corp.  
9595 Six Pines, Building 8, Level 2, Ste. 8210  
The Woodlands, Texas 77380

**Re: Century Petroleum Corp.  
Form 10-KSB for Fiscal Year Ended April 30, 2008  
Filed August 15, 2008  
Form 10-Q for Fiscal Quarter Ended July 31, 2008  
Filed September 22, 2008  
Response Letter Dated November 20, 2008  
Form 10-Q for Fiscal Quarter Ended October 31, 2008  
Filed December 15, 2008  
File No. 333-126490**

Dear Mr. Petersen:

We issued comments to your Company on the above captioned filings on January 6, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by April 29, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by April 29, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mr. Johannes T. Petersen  
Century Petroleum Corp.  
April 15, 2009  
Page 2

Please contact Jennifer O'Brien at 202-551-3721 if you have any questions.

Sincerely,

H. Roger Schwall  
Assistant Director