



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

July 16, 2008

Mr. Todd Takeyasu  
Chief Financial Officer  
Penn West Energy Trust  
Suite 2200, 425 1<sup>st</sup> Street S.W.  
Calgary, Alberta, Canada T2P 3L8

**Re: Penn West Energy Trust**  
**Form 40-F for Fiscal Year Ended December 31, 2007**  
**Filed March 28, 2008**  
**File No. 001-32895**

Dear Mr. Takeyasu:

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

Sincerely,

Karl Hiller  
Branch Chief