



DIVISION OF  
CORPORATION FINANCE

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

January 15, 2014

Via E-mail

Todd Takeyasu  
Executive Vice President and Chief Financial Officer  
Penn West Petroleum Ltd.  
Suite 200, 207 – 9<sup>th</sup> Avenue SW  
Calgary, Alberta, Canada T2P 1K3

**Re: Penn West Petroleum Ltd.**  
**Form 40-F for the Fiscal Year ended December 31, 2012**  
**Filed March 15, 2013**  
**File No. 001-32895**

Dear Mr. Takeyasu:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Karl Hiller

Karl Hiller  
Branch Chief