



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

October 24, 2006

Mr. David H. Keyte
Executive Vice President and Chief Financial Officer
Forest Oil Corporation
707 17th Street, Suite 3600
Denver, CO 80202

**Re: Forest Oil Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006
Response Letter Dated October 10, 2006
File No. 1-13515**

Dear Mr. Keyte:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief