

December 5, 2007

Mail Stop 7010

*By U.S. Mail and facsimile to (303) 812-1445*

H. Craig Clark

President and Chief Executive Officer

Forest Oil Corporation

707 17th Street

Suite 3600

Denver, Colorado 80202

**Re: Forest Oil Corporation  
Definitive Proxy Statement on Schedule 14A  
Filed March 21, 2007  
File No. 001-13515**

Dear Mr. Clark:

We have reviewed your response letter dated September 20, 2007 and have the following comments. Please respond to our comments by December 19, 2007 or tell us by that time when you will provide us with a response. If the comments request revised disclosure in future filings, please confirm in writing that you will comply with the comments in your future filings and also explain to us how you intend to comply. We welcome any questions you may have about our comments or any other aspect of our review.

Annual Incentive Bonus, page 13

1. We note your response to prior comment 3. You need to further elaborate on your competitive harm argument. Ensure that each argument you present focuses on the competitive harm that would result if the targets are disclosed. Also, ensure that each assertion of competitive harm is adequately supported. For example, you assert that the disclosure of the rate of return on capital investments, cash cost, and production targets would place you at a disadvantage in the acquisition or divestiture of oil and gas assets because the disclosure would reveal the board's current determination as to acceptable investment criteria. You further note that the disclosure of the production targets would reveal how much production, on a business unit basis, the board targets to achieve, including

through acquisitions. You do not explain, however, why you believe that the disclosure of the targets would have the asserted results.

2. Given your response to prior comment 3, it is unclear whether you intend to provide the information requested by prior comment 5. Please confirm that you intend to comply with the comment or provide supplemental analysis explaining the reasons for believing that no responsive disclosure is required.

Please contact me at (202) 551-3687 with any questions.

Sincerely,

Carmen Moncada-Terry  
Attorney-Advisor