



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 14, 2009

Mr. John C.S. Lau, Chief Executive Officer
Husky Energy, Inc.
707-8th Avenue S.W.
P.O. Box 6525, Station D
Calgary, Alberta, Canada T2P 3G7

Re: Husky Energy, Inc.
Form 40-F for the Fiscal Year Ended December 31, 2008
Filed February 18, 2009
File No. 001-04307

Dear Mr. Lau:

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

Sincerely,

H. Roger Schwall
Assistant Director