



DIVISION OF
CORPORATION FINANCE

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

October 15, 2007

Mr. E.F.H. Roberts
Chief Financial Officer
Petro-Canada
150 – 6th Avenue S.W.
Calgary, Alberta, Canada T2P 3E3

Re: Petro-Canada
Form 40-F for Fiscal Year Ended December 31, 2006
Filed March 29, 2007
File No. 001-13922

Dear Mr. Roberts:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief