



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

March 4, 2008

**Via U.S. Mail and Fax (503) 224-5371**

Mr. Peter Craven  
Chief Financial Officer  
Torrent Energy Corporation  
1 SW Columbia Street, Suite 640  
Portland, OR 97258

**Re:   Torrent Energy Corporation  
      Form 10-K for the Fiscal Year Ended March 31, 2007  
      Filed July 16, 2007  
      File No. 0-19949**

**Form 10-Q for the Period Ended December 31, 2007  
Filed February 19, 2008**

Dear Mr. Craven:

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

Sincerely,

/s/ Chris White

Chris White  
Branch Chief Accountant