



DIVISION OF
CORPORATION FINANCE

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

April 21, 2008

Mr. Garth Johnson
Chief Executive and Financial Officer
Tag Oil Ltd.
Suite 1407, 1050 Burrard Street
Vancouver, British Columbia, Canada V6Z 2S3

Re: Tag Oil Ltd.
Form 20-F for Fiscal Year Ended March 31, 2007
Filed September 28, 2007
Response Letter Dated March 31, 2008
File No. 000-22500

Dear Mr. Johnson:

We have completed our review of your Form 20-F and response letter and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief