



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

October 24, 2006

Mr. David H. Keyte  
Executive Vice President and Chief Financial Officer  
Forest Oil Corporation  
707 17<sup>th</sup> Street, Suite 3600  
Denver, CO 80202

**Re: Forest Oil Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 16, 2006  
Response Letter Dated October 10, 2006  
File No. 1-13515**

Dear Mr. Keyte:

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

Sincerely,

Jill S. Davis  
Branch Chief