



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

February 16, 2007

W. Derek Aylesworth
Chief Financial Officer
Baytex Energy Trust
Suite 2200, 205-5th Avenue S.W.
Calgary, Alberta T2P 2V7 Canada

Re: Baytex Energy Trust
Form 40-F for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006
Form 40-F/A for the Fiscal Year Ended December 31, 2005
Filed February 12, 2007
File No. 001-32754

Dear Mr. Aylesworth:

We have completed our review of your 2005 Form 40-F, as amended, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief