



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 12, 2007

Mr. Phil Baker  
Chief Financial Officer  
Lihir Gold Limited  
7<sup>th</sup> Floor, Pacific Place  
Cnr Champion Parade, Musgrave Street  
Port Moresby, Papua New Guinea

**Re: Lihir Gold Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed June 30, 2006**  
**Response Letter Dated April 11, 2007**  
**File No. 0-26860**

Dear Mr. Baker:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief