



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 11, 2009

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

RE: Lihir Gold Limited
Form 20-F for the Year Ended December 31, 2007
Filed May 7, 2008
Response Letter Dated December 1, 2008
Response Letter Dated February 10, 2009
Response Letter Dated April 24, 2009
File No. 0-26860

Dear Mr. Baker:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: D. Brown
J. Cannarella