

Mail Stop 3561

June 18, 2009

Charles Bell
President and Chief Executive Officer
International Energy, Inc.
1200 G Street, NW, Suite 800
Washington, D.C. 20005

**Re: International Energy, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2008
Filed June 2, 2008
Form 10-Q for the Fiscal Quarter Ended June 30, 2008
Filed August 14, 2008
Form 10-Q for the Fiscal Quarter Ended September 30, 2008
Filed November 7, 2008
Form 10-Q for the Fiscal Quarter Ended December 31, 2008
Filed February 13, 2009
File No. 333-52040**

Dear Mr. Bell:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director