



DIVISION OF
CORPORATION FINANCE

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

December 18, 2007

Mr. Gordon Lancaster
Chief Financial Officer
Ivanhoe Energy Inc.
Suite 654 – 999 Canada Place
Vancouver, Canada V6C 3E1

Re: Ivanhoe Energy Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 16, 2007
Response Letter Dated December 14, 2007
File No. 000-30586

Dear Mr. Lancaster:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief