



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

August 27, 2009

Mr. W. Gordon Lancaster
Chief Financial Officer
Ivanhoe Energy Inc.
654-999 Canada Place
Vancouver, British Columbia,
Canada V6C 3E1

Re: Ivanhoe Energy Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 0-30586

Dear Mr. Lancaster:

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

Sincerely,

H. Roger Schwall
Assistant Director