



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

December 22, 2006

Mr. Bruce N. Huff  
Chief Financial Officer  
Far East Energy Corporation  
400 N. Sam Houston Parkway East, Suite 205  
Houston, TX 77060

**Re: Far East Energy Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 14, 2006**  
**File No. 000-32455**

Dear Mr. Huff:

We have completed our review of your 2005 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief