



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

April 8, 2008

Via U.S. mail

Mr. Peter Lee
Legend International Holdings, Inc
Level 8, 580 Kilda Road
Melbourne Victoria 3004
Australia

**Re: Legend International Holdings, Inc
Registration Statement on Form S-1/A
Filed April 3, 2008
File No. 333-145082**

Dear Mr. Lee:

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

Sincerely,

Christopher J. White
Branch Chief

Cc: S. Buskirk

Via facsimile

R. Brian Brodrick, Esq.
(212) 262-5152