



DIVISION OF  
CORPORATION FINANCE

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

March 3, 2011

Mr. Joseph I. Gutnick  
President and CEO  
Legend International Holdings, Inc.  
Level 8  
580 St. Kilda Road  
Melbourne, Victoria, 3004  
Australia

**Re: Legend International Holdings, Inc.  
Form 10-K  
Filed March 16, 2010, as amended December 21, 2010  
File No. 0-32551**

Dear Mr. Gutnick:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director