



DIVISION OF
CORPORATION FINANCE

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

February 12, 2007

Mr. Tony Giardini
Chief Financial Officer
Ivanhoe Mines Ltd.
Suite 654, 999 Canada Place
Vancouver, British Columbia, Canada V6C 3E1

**Re: Ivanhoe Mines Ltd.
Form 40-F for Fiscal Year Ended December 31, 2005
Filed April 5, 2006
File No. 001-32403**

Dear Mr. Giardini:

We have completed our review of your Form 40-F and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief