



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

January 8, 2009

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

Re: Ivanhoe Mines Ltd.
Form 40-F for Fiscal Year Ended December 31, 2007
Filed April 1, 2008
File No. 001-32403

Dear Mr. Giardini:

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

Sincerely,

Karl Hiller
Branch Chief