



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

August 12, 2010

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 the Fiscal Year Ended December 31, 2009**  
**Filed April 1, 2010**  
**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