



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

March 6, 2007

Ms. Lorrie Ann Archibald  
Chief Executive and Financial Officer  
Ireland Inc.  
810 Peace Portal Drive, Suite 201  
Blaine, Washington 98230

**Re: Ireland Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed April 12, 2006**  
**File No. 000-50033**

Dear Ms. Archibald:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief