



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

May 18, 2010

Mr. Collin F. Visaggio  
Chief Financial Officer  
InterOil Corporation  
Level 1  
60-92 Cook Street  
Cairns, QLD 4870, Australia

**Re: InterOil Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2009**  
**Filed March 2, 2010**  
**File No. 001-32179**

Dear Mr. Visaggio.

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

Sincerely,

Anne Nguyen Parker  
Branch Chief