



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 12, 2015

Via E-mail

Bruce Colwill
Chief Financial Officer
Entrée Gold Inc.
Suite 1201-1166, Alberni Street
Vancouver, British Columbia
Canada V6E3Z3

Re: Entrée Gold Inc.
Form 20-F for the Year Ended December 31, 2014
Filed March 31, 2015
File No. 001-32570

Dear Mr. Colwill:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Mining