

Room 4561

May 31, 2007

Mr. Stephen Green  
Senior Vice President and  
General Counsel  
IHS Inc.  
15 Inverness Way East  
Englewood, CO 80112

**Re: IHS Inc.  
Form 10-K for Fiscal Year Ended November 30, 2006  
Filed January 24, 2007  
File No. 001-32511**

Dear Mr. Green:

We have completed our review of your Form 10-K for the year ended November 30, 2006 and have no further comments at this time.

Very truly yours,

Mark Kronforst  
Accounting Branch Chief