



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

July 17, 2006

Mr. Earl W. Price
Chief Financial Officer
Eldorado Gold Corporation
1188 - 550 Burrard Street
Bentall 5
Vancouver, British Columbia CANADA V6C 2B5

Re: Eldorado Gold Corporation
Form 40-F for Fiscal Year Ended December 31, 2005
Filed April 3, 2006
File No. 1-31522

Dear Mr. Price:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford
Branch Chief