



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2010

Mr. Ed Miu  
Chief Financial Officer  
Eldorado Gold Corporation  
550 Burrard Street, Suite 1188  
Vancouver, British Columbia  
Canada V6C 2B5

**Re: Eldorado Gold Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**Form 40-F/A for the Fiscal Year Ended December 31, 2009**  
**Filed May 6, 2010**  
**File No. 001-31522**

Dear Mr. Miu:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant