



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

November 8, 2007

via facsimile and U.S. mail

Mr. Collin F. Visaggio
Chief Financial Officer
Suite 2, Level 2
Orchid Plaza, 79-88 Abbott Street
Cairns, QLD 4870, Australia

Re: **InterOil Corporation**
Form 40-F for Fiscal Year Ended December 31, 2006
File No. 1-32179

Dear. Mr. Visaggio:

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

Sincerely,

Karl Hiller
Branch Chief