

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4628

DIVISION OF CORPORATION FINANCE MAIL STOP 4628

May 18, 2010

Mr. Collin F. Visaggio Chief Financial Officer InterOil Corporation Level 1 60-92 Cook Street Cairns, QLD 4870, Australia

> Re: InterOil Corporation Form 40-F for the Fiscal Year Ended December 31, 2009 Filed March 2, 2010 File No. 001-32179

Dear Mr. Visaggio.

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker Branch Chief