



DIVISION OF
CORPORATION FINANCE

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

February 6, 2009

Mr. Carlos Gálvez
Chief Financial Officer
Buenaventura Mining Company, Inc.
Carlos Villaran 790
Santa Catalina, Lima 13, Peru

**Re: Buenaventura Mining Company, Inc.
Form 20-F for Fiscal Year Ended December 31, 2007
Filed July 15, 2008
Response Letter Dated January 12, 2009
File No. 001-14370**

Dear Mr. Gálvez:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller,
Branch Chief