



DIVISION OF
CORPORATION FINANCE

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

April 28, 2011

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

**Re: Buenaventura Mining Company
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed June 11, 2010
File No. 001-14730**

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,

/s/ Karl Hiller

Karl Hiller
Branch Chief