



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

February 6, 2008

Mr. Mark T. Brown  
Chief Financial Officer  
Almaden Minerals Ltd.  
750 West Pender Street, Suite 1103  
Vancouver, B.C., Canada V6C 2T8

**Re: Almaden Minerals Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2006**  
**Filed March 29, 2007**  
**File No. 001-32702**

Dear Mr. Brown:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief