



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

March 26, 2007

Via U.S. Mail and Fax (418-694-9120)

Mr. Gaetan Mercier
Chief Financial Officer
Virginia Mines, Inc.
116 St.Pierre Street, Suite 200
Quebec, Canada G1K 4A7

**Re: Virginia Mines, Inc.
Form 40-F for the Fiscal Year Ended February 28, 2006
Filed May 30, 2006
File No. 0-29880**

Dear Mr. Mercier:

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

Sincerely,

/s/ Brad Skinner

Brad Skinner
Sr. Assistant Chief Accountant