



DIVISION OF
CORPORATION FINANCE

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

November 25, 2008

Ms. Nicole Veilleux
Richmont Mines, Inc.
110 Avenue Principale
Rouyn-Noranda, Quebec,
Canada, J9X 4P2

Re: Richmont Mines, Inc.
Form 20-F for Fiscal Year Ended December 31, 2007
Filed May 6, 2008
Response Letter Dated October 16, 2008
File No. 1-14598

Dear. Ms. Veilleux:

We have completed our review of your filing, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief