



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2010

Martin Rivard  
Chief Executive Officer  
Richmont Mines, Inc.  
161, Avenue Principale, Rouyn-Noranda  
Quebec, Canada J9X 4P6

**Re: Richmond Mines, Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed May 6, 2010**  
**Response Letter Dated July 12, 2010**  
**File No. 1-14598**

Dear Mr. Rivard:

We have reviewed your response letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Martin Rivard  
Richmont Mines, Inc.  
August 5, 2010  
Page 2

Form 20-F

Liquidity and Capital Resources, page 71

1. We note your responses to our prior comments 4, 5, and 6. Please provide draft disclosure that is responsive to such comments.

Closing Comments

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please contact Sean Donahue at (202) 551-3579, Michael Karney at (202) 551-3847, or me at (202) 551-3745 with any other questions.

Sincerely,

H. Roger Schwall  
Assistant Director