



DIVISION OF  
CORPORATION FINANCE

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

September 7, 2010

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

**Re:   Richmont Mines, Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed May 6, 2010**  
**File No. 1-14598**

Dear Mr. Rivard:

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

Sincerely,

H. Roger Schwall  
Assistant Director