



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 20, 2017

Via E-mail

Mr. Robert Chausse  
Chief Financial Officer  
Richmont Mines Inc.  
161 Avenue Principale  
Rouyn-Noranda, Quebec J9X 4P6

**Re: Richmont Mines Inc.**  
**Form 40-F for the Fiscal Year Ended December 31, 2016**  
**Filed March 28, 2017**  
**File No. 001-14598**

Dear Mr. Chausse:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Offices of Beverages, Apparel and  
Mining