



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

September 2, 2005

via facsimile and U.S. mail

Mr. Merlin Bingham
President
Metalline Mining Company
1330 E. Margaret Avenue
Coeur d'Alene, ID 83815

**Re: Metalline Mining Company
Form 10-KSB, Filed January 31, 2005
File No. 0-27667**

Dear Mr. Bingham :

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Barry Stem
Senior Assistant Chief
Accountant