

20549-0408

November 22, 2006

The Nevada Agency and Trust Company
50 West Liberty Street, Suite 880
Reno, Nevada 89501

Re: Legacy Mining Ltd.
Form SB-2, filed November 14, 2006
File Number 333-138672

Dear Sir:

A limited review of your Form SB-2 indicates that it materially fails to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. For this reason, we will not perform a detailed examination of this filing. We have limited our comments to the one following comment. We will not issue any further comments at this time because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

1. Please revise to provide updated financial statements pursuant to Item 310(g) of Regulation S-B and provide a current consent in any amendment.

Please note that we will not recommend acceleration of the effective date of the registration statement and that, should the registration statement become effective in its present form, we would be required to consider what recommendation, if any, we should make to the Commission.

Please file an amendment to correct the identified deficiencies. After you amend your filing we intend to give it a full review.

Direct any questions on accounting matters to Hugh West at 202-551-3697.
Please direct any other questions to David Lyon at 202-551-3421.

Sincerely,

David S. Lyon
Senior Financial Analyst

By fax: Penny Green
Fax number 604-408-5177

