



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 04-05

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

April 25, 2008

Mr. Jeffery Mason  
Chief Financial Officer  
Northern Dynasty Minerals Ltd.  
800 West Pender Street  
Suite 1020  
Vancouver, B.C., Canada V6C 2V8

**Re: Northern Dynasty Minerals Ltd.  
Form 40-F for the year ended December 31, 2006  
File No. 001-32210**

Dear Mr. Mason:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief