

Mail Stop 3561

January 2, 2009

Mr. Kevin M. Murphy  
President and Chief Executive Officer  
Lone Mountain Mines, Inc  
1174 Manitou Dr., NW  
Fox Island, WA 98333

**Re: Lone Mountain Mines, Inc.  
Form 10-Q for the Quarter Ended June 30, 2008  
Form 10-Q for the Quarter Ended September 30, 2008  
File No. 001-32032**

Dear Mr. Murphy:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services