



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

February 8, 2007

Mr. Marek Kreczmer
President and Chief Executive Officer
Northwestern Mineral Ventures Inc.
36 Toronto Street, Suite 1000
Toronto, Ontario, Canada M5C 2C5

**Re: Northwestern Mineral Ventures Inc.
 Form 20-F/A2 for the Fiscal Year Ended December 31, 2005
 Filed February 1, 2007
 Form 20-F/A1 for the Fiscal Year Ended December 31, 2005
 Filed November 1, 2006
 Form 20-F for the Fiscal Year Ended December 31, 2005
 Filed June 30, 2006
 Response Letters Dated November 1, 2006, October 27, 2006 and
 January 31, 2007
 File No. 000-50822**

Dear Mr. Kreczmer:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief

cc: Mr. James Berns,
 Berns & Berns