

June 16, 2006

Room 4561

Eugene N. Larabie, President  
Palomine Mining Inc.  
595 Howe Street, Suite 507  
Vancouver, BC, CANADA V6C 2T5

**Re: Palomine Mining Inc.  
Amendment no. 10 to Form SB-2  
Filed June 6, 2006  
Registration no. 333-123465**

Dear Mr. Larabie:

We have the following comment on your amendment.

Report of Independent Registered Public Accounting Firm

1. Please revise to provide an audit report that includes the cumulative financial statements from inception through January 31, 2006, in its scope. Auditor association with the cumulative data is required on an annual basis as long as the registrant is in the exploration stage.

Closing

Please contact Terence O'Brien, Accounting Branch Chief, at (202) 551-3355 with any questions on your financial statements. Other questions may be directed to Hugh Fuller at (202) 551-3853 or me at (202) 551-3730.

Sincerely,

Barbara C. Jacobs  
Assistant Director

CC: Joseph J. Emas  
Attorney at Law  
1224 Washington Avenue  
Miami Beach, FL 33139  
Fax no. (305) 531-1274