



DIVISION OF  
CORPORATION FINANCE

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

June 22, 2005

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. 2 to Form SB-2  
Registration no. 333-123465**

Dear Mr. Larabie:

We have reviewed your amendment and have the following comments.

Risk Factors

Plan of Operations

1. Please update the status of your phase one and two exploration programs in your plan of operations and in your risk factors

Part II

Exhibit 23

2. Prior comments 8 and 21. We are unable to continue the examination of your registration statement without the requested geological report. Please furnish this as soon as possible.

Financial Statements

General

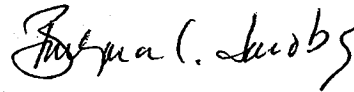
3. Please include a currently dated consent of the independent accountants in any amendment to the registration statement.
4. You should be aware that the financial statements must be updated after June 14, 2005. Refer to Item 310(g) of Regulation S-B.

Eugene M. Larabie, President  
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Closing

You may contact Donald Wiland at (202) 551-3392 or Terence O'Brien, Branch Chief – Accounting at (202) 551-3355 with any questions regarding comments on the financial statements and related matters. Please contact Hugh Fuller at (202) 551-3853 or me at (202) 551-3730 with any other questions.

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