



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2009

Mr. Andriy Volianuk  
Chief Financial Officer  
Nova Mining Corporation  
322 Brightwater Crescent  
Saskatoon, Saskatchewan  
Canada S7J 5H9

**Re: Nova Mining Corporation**  
**Form 10-K for Fiscal Year Ended February 29, 2008**  
**Filed June 13, 2008**  
**File No. 000-52668**

Dear Mr. Volianuk:

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

Sincerely,

Karl Hiller  
Branch Chief