



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

October 16, 2008

Mr. Philip J. Wright  
Chief Executive Officer  
Lundin Mining Corporation  
855 West Georgia Street, Suite 2101  
Vancouver, BC V6C 3E8  
Canada

**Re: Lundin Mining Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2007**  
**Filed April 1, 2008**  
**File No. 001-33086**

Dear Mr. Wright:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: via facsimile

Mr. Adam M. Givertz  
Shearman & Sterling LLP  
(416) 360-2132