



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

June 30, 2006

Mr. James A. Sabala
Chief Financial Officer
Coeur d'Alene Mines Corporation
505 Front Ave., P.O. Box "T"
Coeur d'Alene, ID 83816

Re: Coeur d'Alene Mines Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 14, 2006
File No. 1-08641

Dear Mr. Sabala:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief