



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

August 26, 2008

Mr. Mitchell Krebs
Chief Financial Officer
Coeur d' Alene Mines Corporation
505 Front Ave., P.O. Box "I"
Coeur d' Alene, ID 83816

Re: Coeur d' Alene Mines Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Schedule 14A Filed April 1, 2008
Response Letter Dated July 18, 2008
File No. 1-08641

Dear Mr. Krebs:

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

Sincerely,

H. Roger Schwall
Assistant Director