



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

December 6, 2006

Mr. David Garofalo  
Chief Financial Officer  
Agnico-Eagle Mines Limited  
145 King Street East, Suite 500  
Toronto, Ontario CANADA M5C 2Y7

**Re: Agnico-Eagle Mines Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed March 28, 2006**  
**File No. 1-13422**

Dear Mr. Garofalo:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief