



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

May 27, 2008

Via U.S. Mail and Fax (416) 367-4681

Mr. David Garofalo
Chief Financial Officer
Agnico-Eagle Mines Limited
145 King Street East, Suite 400
Toronto, Ontario, Canada M5C 2Y7

**Re: Agnico-Eagle Mines Limited
Form 20-F for the Fiscal Year Ended December 31, 2007
Filed March 28, 2008
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,

/s/ Chris White

Chris White
Branch Chief