



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

July 13, 2009

David Garofalo
Chief Financial Officer
Agnico-Eagle Mines Limited
145 King Street East
Toronto, Canada M5C 2YZ

Re: Agnico-Eagle Mines Limited
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
File No. 1-13422

Dear Mr. Garofalo:

We have completed our review of your filings and have no further comments at this time.

Please contact John Lucas at (202) 551-5798 or, in his absence, or John Madison at (202) 551-3296 with any other questions.

Sincerely,

H. Roger Schwall
Assistant Director