



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2017

Via E-mail

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

**Re: Agnico Eagle Mines Limited  
Form 40-F for the Fiscal Year Ended December 31, 2016  
Filed March 27, 2017  
File No. 001-13422**

Dear Mr. Smith:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Offices of Beverages, Apparel and  
Mining