

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

DIVISION OF CORPORATION FINANCE

Mail Stop: 3561

February 10, 2017

Via E-Mail
Mr. Andrew Elinesky
Chief Financial Officer
McEwen Mining Inc.
150 King Street West
Suite 2800
Toronto, Ontario
Canada M5H 1J9

Re: McEwen Mining Inc.

Form 10-K for the Fiscal Year Ended December 31, 2015

Filed March 11, 2016 File No. 001-33190

Dear Mr. Elinesky:

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/Craig Arakawa

Craig Arakawa Branch Chief Office of Beverages, Apparel, and Mining