



DIVISION OF
CORPORATION FINANCE

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

June 3, 2024

Robert R. McEwen
Chief Executive Officer
McEwen Mining Inc.
150 King Street West, Suite 2800
Toronto, Ontario
Canada M5H 1J9

Re: McEwen Mining Inc.
Registration Statement on Form S-4
Filed May 22, 2024
File No. 333-279639

Dear Robert R. McEwen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Richard Aftanas