



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

September 4, 2007

Mr. Thomas M. Boehlert
Chief Financial Officer
Kinross Gold Corporation
52nd Floor, Scotia Plaza, 40 King Street West
Toronto, Ontario, Canada M5H 3Y2

Re: Kinross Gold Corporation
Form 40-F for Fiscal Year Ended December 31, 2006
Filed April 2, 2007
Response Letter Dated August 14, 2007
File No. 001-13382

Dear Mr. Boehlert:

We have completed our review of your response letter and Form 40-F and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief