



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

August 28, 2007

Mr. Lewis E. Walde
Chief Financial Officer
Hecla Mining Company
6500 N. Mineral Drive, Suite 200
Coeur d' Alene, Idaho 83815-9408

**Re: Hecla Mining Company
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 16, 2007
Response Letter Dated August 21, 2007
File No. 1-08491**

Dear Mr. Walde:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief