



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

October 20, 2009

Via U.S. Mail

Mr. Andre Zeitoun
Chief Executive Officer
Atlas Mining Company
110 Greene Street, Suite 101
New York, NY 10012

**Re: Atlas Mining Company
Preliminary Schedule 14A
Filed August 27, 2009, as revised September 1, 2009
File No. 0-31380**

Dear Mr. Zeitoun

We have completed our review of your Preliminary Schedule 14A and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Via Facsimile

William Gleeson
206.370.6071