



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

July 14, 2008

By US Mail and Facsimile

Mr. Douglas J. Newby  
Chief Financial Officer  
PolyMet Mining Corporation  
1177 West Hastings St. Suite 1003  
Vancouver, BC V6E 2K3

Re: PolyMet Mining Corp.  
Form 20-F for the year ended January 31, 2008  
Filed April 30, 2008  
File No. 0-18701  
Supplemental Response filed 6/17/08

Dear Mr. Newby:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Unresolved Staff Comments, page 23

1. We note your disclosure that you will amend the Form 20-F for the fiscal year ended January 31, 2007 once you have addressed our comments. Please note that

as our comments relate to your Form 20-F filed for fiscal year January 31, 2008, you should amend that filing in response to our comments.

2. We reiterate our prior comment 2 that you file the agreements with Messrs. Murray, Newby, Sciponi and Moore. We may have further comments upon review of those exhibits. In that regard, those do not represent revised disclosures but should have been filed at the time of filing the Form 20-F. It is not appropriate to delay filing exhibits pending resolution of textual disclosure.

Related Party Transactions, page 45

3. We note your response to our prior comment 3. Please confirm that you will provide your full response to that comment in the amended Form 20-F.

Signatures

4. Please provide the required signatures to the Form 20-F in your next amendment.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Nasreen Mohammed at (202) 551-3773 or, in her absence Kim Calder at (202) 511-3701 if you have questions regarding the financial statements and related matters. You may contact George K. Schuler, Mining Engineer, at (202) 551-3718 with questions related to engineering issues. Please contact Donna Levy at (202) 551-3292 or, in her absence, me at (202) 551-3745 with any other questions.

Sincerely,

H. Roger Schwall  
Assistant Director

Cc: D. Levy  
N. Mohammed  
K. Schuler