



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

November 24, 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.
Amended Form 20-F for the year ended January 31, 2008
Filed August 28, 2008
File No. 0-18701

Dear Mr. Newby:

We have completed our review of the filing referenced above, and related filings, and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

Cc: D. Levy
N. Mohammed
K. Schuler