



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