



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 17, 2009

Via U.S. mail and facsimile

Ms. Lucie Presot  
VP & CFO  
Dundee Corporation  
1 Adelaide Street East, 28<sup>th</sup> Floor  
Toronto, Ontario, Canada M5C 2V9

RE: Form 40-F for the fiscal year ended December 31, 2008  
Form 6-K filed on August 13, 2009  
File No. 0-25542

Dear Ms. Presot:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings related to legal matters, please direct them to Era Anagnosti, Staff Attorney, at (202) 551-3369. Please contact Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief