



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

March 16, 2007

Mr. Lindsay Hall  
Executive Vice-President & Chief Financial Officer  
Goldcorp Inc.  
Waterfront Centre  
Suite 1560 – 200 Burrard Street  
Vancouver, BC V6C 3L6  
Canada

**Re: Goldcorp Inc.**  
**Form 40-F/A for Fiscal Year Ended December 31, 2005**  
**Filed March 12, 2007**  
**File No. 1-12970**

Dear Mr. Hall:

We have completed our review of your Form 40-F/A and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief